

Board Of Harbor Commissioners

Crescent City Harbor District

September 20, 2022

Regular Harbor Commission Meeting



Regular Meeting

Board of Harbor Commissioners of the Crescent City Harbor District

Rick Shepherd, President Harry Adams, Secretary
Wes White, Commissioner; Brian Stone, Commissioner; Gerhard Weber, Commissioner

AGENDA

Date: Tuesday, September 20, 2022

Time: Open Session 2:00 p.m.

Place: 101 Citizens Dock, Crescent City, CA 95531 and via Zoom Webinar

PURSUANT TO AB 361, THE PUBLIC AND BOARD MAY PARTICIPATE IN THIS MEETING VIA TELECONFERENCE AS SOCIAL DISTANCING MEASURES ARE RECOMMENDED BY STATE OFFICIALS.

Virtual Meeting Options

Link for Zoom Webinar: <https://us02web.zoom.us/j/6127377734>

Call to Order

Roll Call

Pledge of Allegiance

Public Comment

This portion of the Agenda allows the public to comment to the Board on any issue not itemized on this Agenda, however, the Board may not take action or engage in discussion on any item that does not appear on the Agenda. Periods when public comments are allowed, Harbor Commissioners will allow attendees to submit questions and/or comments using the Zoom in-meeting chat function. The Harbor Commission asks that members of the public keep questions and comments succinct and relevant.

REGULAR SESSION

1. Consent Calendar

Consent Calendar items are considered routine and will be approved by one Motion, with no separate discussion prior to voting. The public, staff, or members of the Harbor Commission may request specific items be removed from the Consent Agenda for separate consideration or action.

- a. Approval of the Meeting Minutes of the August 16th, 2022 Regular Meeting.**
- b. Approval of the Meeting Minutes of the September 8th, 2022 Special Meeting.**
- c. Approval of the Meeting Minutes of the September 14th, 2022 Special Meeting.**
- d. Approval of Resolution No. 2022-14 Making Findings and Determinations Under AB 361 for Continued Virtual Meetings.**

2. Financial Reports

- a. Account Balances**
- b. Comptroller's Report**

3. New Business

- a. Review and vote to approve proposal by Beverly Noll for the construction of a memorial bench to be placed on Anchor Way in the Harbor District.**
- b. Review and vote to approve the Audit for FY2021.**

4. Unfinished Business

- a. Long-term tenants Relocation Update**
- b. Dredge Update**

5. Communications and Reports

- a. CEO / Harbormaster Report**
- b. Harbor Commissioner Reports**

6. ADJOURNMENT

Adjournment of the Board of Harbor Commissioners will be until the next meeting scheduled for Tuesday, October 4th, 2022, at 2 p.m. PDT. The Crescent City Harbor District complies with the Americans with Disabilities Act. Upon request, this agenda will be made available in appropriate alternative formats to person with disabilities, as required by Section 12132 of the Americans with Disabilities Act of 1990 (42 U.S.C. §12132). Any person with a disability who requires modification in order to participate in a meeting should direct such request to (707) 464-6174 at least 48 hours before the meeting, if possible.



1. Consent Calendar

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Public Comment?



Regular Meeting Minutes of the Board of Harbor Commissioners of the Crescent City Harbor District	
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Harbor District Office, 101 Citizens Dock Road Crescent City, CA 95531	August 16, 2022 2:00 p.m.
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Board of Harbor Commissioners of the Crescent City Harbor District

MINUTES

Regular Meeting, Tuesday, August 16th, 2022 at 2:00 P.M.

CALL OR ORDER: 2:00 PM

ROLL CALL:

Present:	<i>President</i>	RICK SHEPHERD
	<i>Secretary</i>	HARRY ADAMS
	<i>Commissioner</i>	WES WHITE
	<i>Commissioner</i>	BRIAN STONE
	<i>Commissioner</i>	GERHARD WEBER

Absent: NONE

Quorum: YES

PLEDGE OF ALLEGIANCE:

PUBLIC COMMENT: No members of the public commented.

1. CONSENT CALENDAR

(1A) Approval of the Meeting Minutes of the July 19th, 2022 Regular Meeting.

(1B) Approval of Resolution No. 2022-12, Making Findings and Determinations Under AB 361 for Continued Virtual Meetings.

Commissioner White **moved** to approve the consent calendar. Commissioner Stone **seconded** the motion. President Shepherd then opened up public comment. No members of the public commented. President Shepherd then called for a vote.

POLLED VOTE was called, **MOTION CARRIED.**

Ayes: STONE, WEBER, WHITE, ADAMS, SHEPHERD / Nays: NONE

Absent: NONE / Abstain: NONE

2. FINANCIAL REPORTS

(2A) Account Balances

(2B) Comptroller's Report

The Board reviewed the account balances and requested that staff notify the Commissioners when there will be substantial internal transfers.

Comptroller Thomas Zickgraf presented the Comptroller's Report and the accounting goals and objectives for the fiscal year. Commissioner Weber requested that the Financial Oversight Ad-Hoc committee be advised in setting future financial goals and objectives. Commissioner Stone requested that the District start to work on auditing commercial leases.

President Shepherd then asked for public comment on this item. Annie Nehmer inquired about absence of the Accounts Receivable Report. Comptroller Zickgraf explained some report formats will be changing to be more effective tools and to be more in-line with proforma accounting standards. He then reviewed the Accounts Receivable section of the Comptroller's report.

Commissioners and Staff continued to discuss District financials and President Shepherd brought the discussion to the next agenda item.

3. NEW BUSINESS

(3A) Presentation from Chris Dufour of Redwoods Leavitt Insurance Agency on Harbor Insurance Coverage Breakdown.

Mr. Dufour discussed the District's insurance coverage with the Board. President Shepherd asked for public comment then brought the discussion to the next agenda item.

(3B) Breakdown of Attorney Bills from BB&K Law Firm.

General counsel, Ruben Duran from BB&K, discussed the breakdown of attorney fees with the Board. President Shepherd asked for public comment then brought the discussion to the next agenda item.

(3C) Discuss and vote to approve the Harbormasters attendance at the Annual Training Conference held by the California Association of Harbormasters and Port Captains Association.

Harbormaster Petrick presented the details of the Training Conference, and the Board discussed travel costs. Commissioner White **moved** to approve the Harbormaster to attend the training conference. Commissioner Stone **seconded** the motion. President Shepherd asked for public comment then brought the discussion to vote.

POLLED VOTE was called, **MOTION CARRIED.**

Ayes: WEBER, STONE, WHITE, ADAMS, SHEPHERD / Nays: NONE

Absent: NONE / Abstain: NONE

4. UNFINISHED BUSINESS

(4A) Long-term Tenants Relocation Update

Harbormaster Petrick reported that Alex Lemus of Renewable Energy Capital had met with most of the long-term tenants in the RV parks individually to discuss transition plans. President Shepherd asked for public comment then brought the discussion to the next agenda item.

(4B) Solar/PPL Update

Harbormaster Petrick reported that the Solar Ad hoc committee met Alex Lemus. Mr. Lemus is preparing a report and will be meeting with the Ad Hoc committee the following week. President Shepherd asked for public comment then brought the discussion to the next agenda item.

(4C) Dredge Update

Harbormaster Petrick reported that the District submitted a sampling plan to the Water Board for underwater dredging. President Shepherd asked for public comment then brought the discussion to the next agenda item.

(4D) Social Media Update

Assistant Harbormaster, Rademaker, reported that the District's social media presence has been revamped. The District's Facebook, Instagram, and TikTok accounts have had hundred or even thousands of views and likes. President Shepherd asked for public comment then brought the discussion to the next agenda item.

(4E) Grant Update

(i) Presentation from Moffatt & Nichol on the Benefits of the Crescent City Harbor Opportunities Evaluation.

Representatives from Moffatt & Nichol explained to the Board the goals of the project and deliverables from past projects. The Board reviewed the presentation and President Shepherd moved the discussion to the next topic.

(ii) Update from Mike Bahr on Grant Status and benefits of Opportunities Evaluation from a grant writing perspective.

Mike Bahr gave the Board a report on grants that the District has already applied for and upcoming grant opportunities. In his report, he also highlighted areas in which the District's grant applications could be more competitive, and suggested that the proposed work by Moffatt & Nichol will allow the harbor to be able to provide such documents in grant applications.

(iii) Consider Crescent City Opportunities Evaluation Proposal and vote to approve.

The Board discussed this topic further and Commissioner White **motioned** to approve the proposal with adjustments made by District Grant Writer, Mike Bahr, and associates from Moffatt & Nichol, to the scope of the work and to maximize number of projects that would supplement future grant applications. Commissioner **Stone** seconded the motion. President Shepherd asked for public comment then brought the discussion to a vote.

POLLED VOTE was called, **MOTION CARRIED.**

Ayes: WEBER, STONE, WHITE, ADAMS, SHEPHERD / Nays: NONE

Absent: NONE / Abstain: NONE

5. COMMUNICATIONS AND REPORTS

(5A) CEO/Harbormaster Report

Harbormaster Petrick reported that demolition of dilapidated buildings in the Harbor has begun, the old abalone building at Whaler's Island owned again by the District, and Staff is feeling encouraged about the Port Economic Relief Funding being awarded to the Harbor District.

(5B) Harbor Commissioner Reports

- (a) Commissioner White: reported that he attended the Visitors Bureau Meeting.
- (b) Commissioner Stone: no report for this meeting.
- (c) Commissioner Weber: no report for this meeting.
- (d) Secretary Adams: no report for this meeting.
- (e) President Shepherd: no report for this meeting.

6. ADJOURNMENT

ADJOURNMENT TO THE BOARD OF HARBOR COMMISSIONERS NEXT REGULAR MEETING SCHEDULED FOR TUESDAY, SEPTEMBER 6, 2022 AT 2 P.M., VIA ZOOM WEB CONFERENCE AND IN-PERSON AT THE MAIN HARBOR OFFICE, LOCATED AT 101 CITIZENS DOCK ROAD.

Approved this ____ day of _____, 2022

Rick Shepherd, President

Harry Adams, Secretary



**Special Meeting Minutes of the
Board of Harbor Commissioners of the Crescent City Harbor District**

Harbor District Office, 101 Citizens Dock Road
Crescent City, CA 95531

September 8th, 2022
3:00 p.m.

Board of Harbor Commissioners of the Crescent City Harbor District

MINUTES

Special Meeting, Thursday September 8th, 2022 at 3:00 P.M.

CALL OR ORDER: **3:00 PM**

ROLL CALL:

Present:	<i>President</i>	RICK SHEPHERD
	<i>Secretary</i>	HARRY ADAMS
	<i>Commissioner</i>	WES WHITE
	<i>Commissioner</i>	BRIAN STONE
	<i>Commissioner</i>	GERHARD WEBER

Absent: NONE

Quorum: YES

PLEDGE OF ALLEGIANCE:

PUBLIC COMMENT:

Linda Sutter reported to the Board of Commissioners that the Tri-agency dissolved and transferred reward funds to the Del Norte Economic Corporation.

No additional members of the public commented, and President Shepherd brought the discussion to the next agenda item.

1. NEW BUSINESS

(1A) Public Statement from President Shepherd.

President Shepherd delivered his public statement and brought the meeting to the next agenda item.

(1B) Review and vote to approve the quote for repairs to Fashion Blacksmith Inc. building siding.

Harbormaster Petrick presented a quote from Red Sky Roofing. Mr. Petrick recommended to the Board that the District perform a building inspection before approving the quote. Commissioners discussed and agreed to order an inspection of the entire building. Secretary Adams **motioned** to set up a building inspection on the entire building not to exceed \$5,000 in cost. Commissioner Stone **seconded** the motion. President Shepherd asked for public comment on this item. No members of the public commented. President Shepherd then called for a vote.

POLLED VOTE was called, **MOTION CARRIED.**

Ayes: STONE, WEBER, WHITE, ADAMS, SHEPHERD / Nays: NONE

Absent: NONE / Abstain: NONE

(1C) Update from CEO/Harbormaster Tim Petrick.

Harbormaster Petrick reported that the District removed some trees on the front lawn that had rotted. He also informed the Board that the old abalone building is undergoing repairs. Additionally, the District hired another maintenance worker and the maintenance crew is officially fully staffed.

President Shepherd then asked for public comment on the Closed Session item. Kevin Hendricks asked the Board where any information relevant to closed session items would be reported. President Shepherd confirmed that all information will be reported in the appropriate sections during open session.

2. ADJOURN TO CLOSED SESSION

CLOSED SESSION

3. ADJOURN CLOSED SESSION

4. REPORT OUT OF CLOSED SESSION

5. ADJOURNMENT

ADJOURNMENT TO THE BOARD OF HARBOR COMMISSIONERS NEXT REGULAR MEETING SCHEDULED FOR TUESDAY, SEPTEMBER 20, 2022 AT 2 P.M., VIA ZOOM WEB CONFERENCE AND IN-PERSON AT THE MAIN HARBOR OFFICE, LOCATED AT 101 CITIZENS DOCK ROAD.

Approved this ____ day of _____, 2022

Rick Shepherd, President

Harry Adams, Secretary



**Special Meeting Minutes of the
Board of Harbor Commissioners of the Crescent City Harbor District**

Harbor District Office, 101 Citizens Dock Road
Crescent City, CA 95531

September 14th,
2022
2:20 p.m.

Board of Harbor Commissioners of the Crescent City Harbor District

MINUTES

Special Meeting, Wednesday September 14th, 2022 at 2:20 P.M.

CALL OR ORDER: **2:20 PM**

ROLL CALL:

Present:	<i>President</i>	RICK SHEPHERD
	<i>Secretary</i>	HARRY ADAMS (President pro tem)
	<i>Commissioner</i>	WES WHITE
	<i>Commissioner</i>	BRIAN STONE
	<i>Commissioner</i>	GERHARD WEBER

Absent: NONE

Quorum: YES

PLEDGE OF ALLEGIANCE:

PUBLIC COMMENT:

No members of the public commented and Secretary/President pro tem Adams brought the discussion to the agenda item.

1. NEW BUSINESS

(1A) Approval of Resolution No. 2022-13 for Port Infrastructure Grant Funding Match.

Secretary/President pro tem Adams asked for public comment on the agenda item, and Linda Sutter asked for clarification about the budget and how the District will afford the match amount. Secretary/President pro tem Adams ensured Ms. Sutter that the following discussion should clarify her questions.

Harbormaster Petrick explained that the District is in the process of submitting a grant for the replacement of the seawall through the Port Infrastructure Development Grant. The Resolution in question is a commitment that the District will match a certain amount of money to the project over a period of 5 years if the District is awarded the grant funds. He also explained that the match dollar

BOARD OF HARBOR COMMISSIONERS - MINUTES – Wednesday, Sept. 14th, 2022 – 2:20PM Page 1 of 2

amount can be financed through staff time, other grants, extra tax revenues, and any loans against revenues. Additionally, he added that the match dollar amount could be negotiated at a later date.

Commissioners discussed the Resolution and Commissioner White **motioned** to approve Resolution 2022-13. Commissioner Stone **seconded** the motion. Secretary/President pro tem Adams asked for final public comment. No public comment.

POLLED VOTE was called, **MOTION CARRIED.**

Ayes: STONE, WEBER, WHITE, ADAMS, SHEPHERD / Nays: NONE

Absent: NONE / Abstain: NONE

5. ADJOURNMENT

ADJOURNMENT TO THE BOARD OF HARBOR COMMISSIONERS NEXT REGULAR MEETING SCHEDULED FOR TUESDAY, SEPTEMBER 20, 2022 AT 2 P.M., VIA ZOOM WEB CONFERENCE AND IN-PERSON AT THE MAIN HARBOR OFFICE, LOCATED AT 101 CITIZENS DOCK ROAD.

Approved this ____ day of _____, 2022

Rick Shepherd, President

Harry Adams, Secretary

RESOLUTION NO. 2022-14

**A RESOLUTION OF THE BOARD OF HARBOR
COMMISSIONERS OF THE CRESCENT CITY HARBOR
DISTRICT MAKING FINDINGS AND DETERMINATIONS
UNDER AB 361 FOR CONTINUED VIRTUAL MEETINGS**

WHEREAS, the Crescent City Harbor District (“District”) is committed to preserving and nurturing public access and participation in meetings of the Board of Harbor Commissioners (“Board”); and

WHEREAS, all meetings of District’s legislative bodies are open and public, as required by the Ralph M. Brown Act (Cal. Gov. Code 54950 – 54963)(the “Brown Act”), so that any member of the public may attend, participate, and watch the District Board meetings or any meetings where District legislative bodies conduct their business; and

WHEREAS, starting in March 2020, in response to the spread of COVID-19 in the State of California, the Governor issued a number of executive orders aimed at containing the COVID-19 virus; and

WHEREAS, among other things, these orders waived certain requirements of the Brown Act to allow legislative bodies to meet virtually; and

WHEREAS, on September 16, 2021 the Governor signed Assembly Bill 361 (“AB361”)(in effect as of October 1, 2021), which allows legislative bodies to meet virtually provided there is a state of emergency, and either: (1) state or local officials have imposed or recommended measures to promote social distancing; or (2) the legislative body determines by majority vote that meeting in person would present imminent risks to the health and safety of attendees; and

WHEREAS, the California Health Officer issued an order on December 22, 2021 that the recent emergency of the Omicron variant has further emphasized the importance of prevention efforts;

WHEREAS, social distancing is form of prevention that allows for the participation of the community, staff, presenters, and legislative body members in a safe environment, with no risk of contagion and it is recommended that legislative bodies continue to implement 100% of remote meetings; and

WHEREAS, on January 4, 2022, the Board adopted Resolution 2022-01 authorizing remote teleconference meetings of the Crescent City Harbor District; and

WHEREAS, on February 1, 2022, the Board adopted Resolution 2022-02 authorizing the extension of remote teleconference meetings of the Crescent City Harbor District; and

WHEREAS, on March 1, 2022, the Board adopted Resolution 2022-03 authorizing the extension of remote teleconference meetings of the Crescent City Harbor District; and

WHEREAS, on April 5, 2022, the Board adopted Resolution 2022-04 authorizing the extension of remote teleconference meetings of the Crescent City Harbor District; and

WHEREAS, on May 3, 2022, the Board adopted Resolution 2022-07 authorizing the extension of remote teleconference meetings of the Crescent City Harbor District; and

WHEREAS, on June 21, 2022, the Board adopted Resolution 2022-09 authorizing the extension of remote teleconference meetings of the Crescent City Harbor District; and

WHEREAS, on July 19, 2022, the Board adopted Resolution 2022-11 authorizing the extension of remote teleconference meetings of the Crescent City Harbor District; and

WHEREAS, on August 16, 2022, the Board adopted Resolution 2022-12 authorizing the extension of remote teleconference meetings of the Crescent City Harbor District; and

WHEREAS, the Board has reconsidered the circumstances of the state of emergency and finds that state officials continue to recommend measures to promote social distancing; and

WHEREAS, the Board desires that the District shall continue to hold virtual meetings pursuant to AB 361 and Government Code section 54953(e).

NOW, THEREFORE, THE BOARD OF HARBOR COMMISSIONERS OF THE CRESCENT CITY HARBOR DISTRICT DOES HEREBY RESOLVE AND FIND AS FOLLOWS:

Section 1. The Recitals set forth above are true and correct and are incorporated into this Resolution by this reference.

Section 2. The Board of Harbor Commissioners of the Crescent City Harbor District shall be authorized to continue to meet virtually in accordance with Government Code section 54953(e) and without compliance with section 54953(b)(3).

Section 3. This Resolution does not prevent or prohibit the Board from holding hybrid meetings (containing both virtual and in-person components) or from meeting in-person, provided such meetings comply with AB 361 and with all state and local health orders.

Section 4. The Board shall take action to renew this Resolution every 30 days for as long as any state or local officials continue to recommend any measures to promote social distancing, but the Board may terminate the Resolution at any time. In the event that more than 30 days pass between regular Board meetings, the Board shall take action to renew this Resolution prior to taking any action or engaging in any deliberation or discussion in a virtual meeting; renewal of this Resolution may occur either at the beginning of the next regular meeting or at a special meeting called for such purposes. In the event this Resolution has lapsed, and the Board has not terminated it, the Board shall be authorized to, and shall, make any required findings in order to meet virtually under AB 361.

Section 5. If any provision of this Resolution or the application of any such provision to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of this Resolution that can be given effect without the invalid provision or application,

and to this end the provisions of this Resolution are severable. The Board declares that the Board would have adopted this Resolution irrespective of the invalidity of any particular portion of this Resolution.

Section 6. This Resolution shall take effect immediately upon its adoption.

APPROVED, ADOPTED AND SIGNED this 20th day of September 2022.

Rick Shepherd, President
Board of Harbor Commissioners
Crescent City Harbor District

ATTEST:

Mike Rademaker, Clerk
Board of Harbor Commissioners
Crescent City Harbor District

AYES:

NOES:

ABSENT:

ABSTAIN:



2. Financial Reports

- a. Account Balances**
- b. Comptroller's Report**

Public Comment?

**CRESCENT CITY HARBOR DISTRICT
SUMMARY AUGUST 2022**

	JULY	AUGUST	TOTAL
LEASE BAYSIDE	\$ 30,517.00	\$ 28,115.84	\$ 58,632.84
LEASE RHV	\$ 23,609.02	\$ 19,293.87	\$ 42,902.89
LEASE COMMERCIAL	\$ 38,851.12	\$ 33,270.04	\$ 72,121.16
COMMERCIAL CONCESSIONS	\$ 21,147.93	\$ 9,275.53	\$ 30,423.46
COMMERCIAL UTILITIES	\$ 1,482.08	\$ 4,604.34	\$ 6,086.42
COMMERCIAL STORAGE	\$ 852.50	\$ 953.50	\$ 1,806.00
COMMERCIAL HOIST	\$ -	\$ 2,000.00	\$ 2,000.00
COMMERCIAL FREEZER	\$ 999.00	\$ 999.00	\$ 1,998.00
COMMERCIAL RENTS AND CONCESSIONS	\$ 117,458.65	\$ 98,512.12	\$ 215,970.77
EQUIPMENT RENTAL	\$ -	\$ 35.00	\$ 35.00
EVENT RENTAL	\$ -	\$ 625.00	\$ 625.00
MOBILE CRANE	\$ 75.00	\$ 450.00	\$ 525.00
WORK DOCK	\$ -	\$ 200.00	\$ 200.00
UTILITY REIMBURSEMENTS	\$ 26.24	\$ 3,312.68	\$ 3,338.92
KEY FOB SALES	\$ 280.00	\$ 175.00	\$ 455.00
LATE FEES	\$ 901.00	\$ 475.00	\$ 1,376.00
LIVE-A-BOARD FEES	\$ 825.00	\$ 675.00	\$ 1,500.00
NO INSURANCE FEE SALES	\$ 1,903.00	\$ 1,901.00	\$ 3,804.00
LAUNCH RAMP SALES	\$ 2,601.25	\$ 3,484.25	\$ 6,085.50
POUNDAGE FEES	\$ 485.55	\$ 14,054.55	\$ 14,540.10
RETAIL STORAGE SALES	\$ -	\$ 600.00	\$ 600.00
FISH SALES	\$ 50.00	\$ 200.00	\$ 250.00
ADMIN ADDITIONAL SALES	\$ 0.50	\$ -	\$ 0.50
RETAIL GIFT SHOP SALES	\$ 656.19	\$ 410.11	\$ 1,066.30
MOORAGE INCOME	\$ 30,041.84	\$ 27,455.47	\$ 57,497.31
TOTAL MARINA SALES, FEES AND MOORAGE	\$ 37,845.57	\$ 54,053.06	\$ 91,898.63
BAYSIDE DUMP STATION	\$ 80.00	\$ 170.00	\$ 250.00
BAYSIDE FREEZER	\$ 25.00	\$ 20.00	\$ 45.00
RHV FEES	\$ 330.00	\$ 183.00	\$ 513.00
BAYSIDE LAUNDRY	\$ 1,716.00	\$ 2,208.00	\$ 3,924.00
RHV LAUNDRY	\$ 748.50	\$ -	\$ 748.50
TOTAL RV OPERATING REVENUE	\$ 2,899.50	\$ 2,581.00	\$ 5,480.50
TOTAL REVENUE GENERATED	\$ 158,203.72	\$ 155,146.18	\$ 313,349.90
LESS COGS - INVENTORY SOLD	\$ (542.77)	\$ (431.07)	\$ (973.84)
LESS COGS - LAUNDRY EXPENSE	\$ -	\$ (1,104.00)	\$ (1,104.00)
LESS TOTAL COGS	\$ (542.77)	\$ (1,535.07)	\$ (2,077.84)
GROSS PROFIT	\$ 157,660.95	\$ 153,611.11	\$ 311,272.06
BANK FEES AND SURCHARGES	\$ (135.69)	\$ 96.95	\$ (38.74)
CONTRIBUTIONS / DUES MEMBERSHIP	\$ 93.50	\$ 93.50	\$ 187.00
FUEL EXPENSES	\$ 3,732.55	\$ (768.78)	\$ 2,963.77
INSURANCE EXPENSES	\$ 4,273.00	\$ 8,600.77	\$ 12,873.77
OFFICE EXPENSES	\$ 2,309.64	\$ (22,410.47)	\$ (20,100.83)
OFFICE EQUIPMENT LEASES	\$ 263.29	\$ 394.49	\$ 657.78
OUTSIDE SERVICES	\$ 7,219.95	\$ 19,089.14	\$ 26,309.09
PERMITS AND LICENSES	\$ 750.00	\$ 4,384.50	\$ 5,134.50
PROMOTIONS AND ADVERTISING	\$ 150.00	\$ 150.00	\$ 300.00
REPAIRS AND MAINTENANCE	\$ 943.71	\$ 1,138.90	\$ 2,082.61
SUPPLIES AND SMALL TOOLS	\$ 2,127.90	\$ 2,791.11	\$ 4,919.01
TRUCK LEASES AND AUTO EXPENSES	\$ 9,693.69	\$ 1,411.45	\$ 11,105.14
UNIFORM EXPENSES	\$ 295.44	\$ 304.64	\$ 600.08
UTILITIES ELECTRIC & GAS	\$ 9,595.49	\$ 8,122.11	\$ 17,717.60
UTILITIES WATER & SEWER	\$ 8,124.81	\$ 3,510.16	\$ 11,634.97

**CRESCENT CITY HARBOR DISTRICT
SUMMARY AUGUST 2022**

	JULY	AUGUST	TOTAL
UTILITIES PROPANE	\$ 483.19	\$ 593.61	\$ 1,076.80
UTILITIES TELEPHONE	\$ 539.24	\$ 1,990.53	\$ 2,529.77
WASTE REMOVAL AND RECYCLING	\$ 5,022.60	\$ 8,209.08	\$ 13,231.68
WEBHOSTING AND WIFI CONNECTION	\$ 2,874.49	\$ 2,593.69	\$ 5,468.18
TOTAL OPERATING COSTS	\$ 58,356.80	\$ 40,295.38	\$ 98,652.18
WAGES ADMINISTRATION	\$ 39,891.99	\$ 25,548.95	\$ 65,440.94
WAGES COMMISSIONERS	\$ 3,000.00	\$ 3,000.00	\$ 6,000.00
WAGES MAINTENANCE	\$ 19,349.59	\$ 20,335.16	\$ 39,684.75
WAGES SECURITY	\$ 11,516.66	\$ 9,612.56	\$ 21,129.22
WAGES BAYSIDE	\$ 4,595.07	\$ 5,284.41	\$ 9,879.48
WAGES REDWOOD	\$ 3,649.55	\$ 3,686.59	\$ 7,336.14
TOTAL WAGES	\$ 82,002.86	\$ 67,467.67	\$ 149,470.53
TOTAL EMPLOYMENT TAXES	\$ 8,540.34	\$ 5,995.70	\$ 14,536.04
RETIREMENT CALPERS	\$ 4,092.86	\$ 4,016.64	\$ 8,109.50
DENTAL BENEFITS	\$ 707.95	\$ 630.10	\$ 1,338.05
MEDICAL BENEFITS	\$ 14,835.14	\$ 14,835.14	\$ 29,670.28
VISION BENEFITS	\$ 316.71	\$ 316.71	\$ 633.42
TOTAL EMPLOYEE BENEFITS	\$ 19,952.66	\$ 19,798.59	\$ 39,751.25
PAYROLL PROCESSING	\$ 2,167.01	\$ 1,850.75	\$ 4,017.76
WORKERS COMPENSATION INSURANCE	\$ 3,818.20	\$ 5,405.90	\$ 9,224.10
PAYROLL ADDITIONAL	\$ 5,985.21	\$ 7,256.65	\$ 13,241.86
TOTAL PAYROLL	\$ 116,481.07	\$ 100,518.61	\$ 216,999.68
ACCOUNTING SERVICES	\$ 16,705.92	\$ 19,526.40	\$ 36,232.32
GRANT WRITING	\$ 3,000.00	\$ 3,000.00	\$ 6,000.00
IT SUPPORT SERVICES	\$ 1,600.00	\$ 6,998.09	\$ 8,598.09
IT REIMBURSEMENTS	\$ 24.99	\$ 4,378.52	\$ 4,403.51
LEGAL - ATTORNEYS	\$ 17,505.40	\$ -	\$ 17,505.40
LEGAL - NON ATTORNEYS	\$ 12,509.50	\$ 4,780.00	\$ 17,289.50
LEGAL - REIMBURSEMENTS	\$ 1,281.11	\$ -	\$ 1,281.11
TOTAL PROFESSIONAL SERVICES	\$ 52,626.92	\$ 38,683.01	\$ 91,309.93
NET PROFIT	\$ (69,803.84)	\$ (25,885.89)	\$ (95,689.73)
TAX PROCEEDS DEL NORTE	\$ 50,776.15	\$ -	\$ 50,776.15
ADJUSTED NET PROFIT	\$ (19,027.69)	\$ (25,885.89)	\$ (44,913.58)
EXPENSES TAX RV	\$ 116.53	\$ -	\$ 116.53
USDA LOAN INTEREST	\$ 14,133.94	\$ 14,133.94	\$ 28,267.88
WHALERS LEASE BUYOUTS	\$ -	\$ 85,000.00	\$ 85,000.00
BAYSIDE LEASE BUY OUT	\$ 4,190.50	\$ 4,190.50	\$ 8,381.00
REDWOOD LEASE BUY OUT	\$ 4,190.50	\$ 4,190.50	\$ 8,381.00
ADDITIONAL EXPENSES	\$ 22,631.47	\$ 107,514.94	\$ 130,146.41
ADJUSTED NET PROFIT	\$ (41,659.16)	\$ (133,400.83)	\$ (175,059.99)
DEPRECIATION	\$ 310,500.00	\$ 310,500.00	\$ 621,000.00
ADJUSTED NET PROFIT	\$ (352,159.16)	\$ (443,900.83)	\$ (796,059.99)
BALANCE SHEET ASSET PURCHASES			
USDA PRINCIPAL PAYMENTS	\$ 5,869.00	\$ 5,869.00	\$ 11,738.00
FORKLIFT AND DIESEL LOAN	\$ 2,243.12	\$ 2,243.12	\$ 4,486.24
IMPROVEMENTS MARINA	\$ 83,832.00	\$ -	\$ 83,832.00
IMPROVEMENTS BUILDINGS	\$ 32,090.00	\$ -	\$ 32,090.00
	\$ 115,922.00	\$ -	\$ 115,922.00

**CRESCENT CITY HARBOR DISTRICT
SUMMARY AUGUST 2022**

ACCOUNT BALANCES

CCHD OPERATING ACCOUNT	\$	78,134.05
CCHD SAVINGS ACCOUNT	\$	30,021.29
RHV CHECKING ACCOUNT	\$	84,451.28
BAYSIDE CHECKING ACCOUNT	\$	55,777.96
LAIF RESERVE ACCOUNT	\$	884,532.19
TOTAL LIQUIDITY	\$	1,132,916.77

RECEIVABLES

ACCOUNTS RECEIVABLE	\$	13,000.00
GRANT PROCEEDS	\$	321,000.00
TAX PROCEEDS DEL NORTE	\$	500,000.00
ESTIMATED RECEIVABLES	\$	834,000.00

SUMMARY AS OF 09-16-2022

SEPTEMBER AP REMAINING	\$	11,645.06
OCTOBER AP OPEN	\$	43,040.92
TOTAL AP (as of 9-16-2022)	\$	54,685.98

	BUDGET	THRU AUG	MONTHLY AVERAGE	MONTHLY GOAL
LEASE INCOME	\$ 1,444,956.00	\$ 215,970.77	\$ 107,985.39	\$ 120,413.00
MOORAGE, SERVICES AND FEES	\$ 632,975.00	\$ 97,379.13	\$ 48,689.57	\$ 52,747.92
TAX PROCEEDS	\$ 810,000.00	\$ 50,776.15	\$ 25,388.08	\$ 67,500.00
GRANTS PLANNING AND PM	\$ 300,000.00	\$ 321,000.00	\$ 160,500.00	\$ 25,000.00
GRANTS INFRASTRUCTURE	\$ 2,700,000.00	\$ -	\$ -	\$ 225,000.00

	BUDGET	THRU AUG	MONTHLY AVERAGE	MONTHLY GOAL
OPERATING COSTS	\$ 1,040,065.00	\$ 98,652.18	\$ 49,326.09	\$ 86,672.08
PAYROLL	\$ 1,189,000.00	\$ 216,999.68	\$ 108,499.84	\$ 99,083.33
PROFESSIONAL SERVICES	\$ 379,000.00	\$ 91,309.93	\$ 45,654.97	\$ 31,583.33

**CRESCENT CITY HARBOR DISTRICT
CURRENT AR AS OF 09-16-2022**

	09 - Sept	08 - Aug	07 - July	06 - June	05 - May	04 - April	03 - March
DRYDOCK	\$ 378.50	\$ 108.00	\$ -	\$ -	\$ -	\$ -	\$ -
ELECTRIC	\$ 115.43	\$ 466.09	\$ -	\$ 397.56	\$ 118.02	\$ 12.52	\$ -
EVENT	\$ 580.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FEES	\$ 137.73	\$ 1,531.34	\$ 1,440.00	\$ 211.43	\$ 179.17	\$ 108.24	\$ 98.73
INSURANCE	\$ 300.00	\$ 700.00	\$ 200.00	\$ 700.00	\$ 428.11	\$ 300.00	\$ 300.00
LEASE COMMERCIAL	\$ 4,000.00	\$ 1,000.00	\$ 2,581.08	\$ -	\$ 694.43	\$ 1,853.92	\$ -
MOBILE CRANE	\$ 375.00	\$ -	\$ -	\$ -	\$ 75.00	\$ -	\$ 150.00
MOORAGE	\$ 12,786.33	\$ 1,045.00	\$ 2,225.70	\$ 2,156.34	\$ 986.00	\$ -	\$ -
STORAGE	\$ 848.50	\$ -	\$ -	\$ 60.00	\$ 60.00	\$ 180.00	\$ 180.00
WORK DOCK	\$ 75.00	\$ 475.00	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 19,596.49	\$ 5,325.43	\$ 6,446.78	\$ 3,525.33	\$ 2,540.73	\$ 2,454.68	\$ 728.73
CREDIT / PREPAID	\$ (6,041.95)	\$ (9,664.21)	\$ (339.33)	\$ (1,696.05)	\$ -	\$ -	\$ -
ADJUSTED TOTAL	\$ 13,554.54	\$ (4,338.78)	\$ 6,107.45	\$ 1,829.28	\$ 2,540.73	\$ 2,454.68	\$ 728.73

**CRESCENT CITY HARBOR DISTRICT
CURRENT AR AS OF 09-16-2022**

	02 - Feb	01 - Jan	Total
DRYDOCK	\$ -	\$ -	\$ 486.50
ELECTRIC	\$ -	\$ -	\$ 1,109.62
EVENT	\$ -	\$ -	\$ 580.00
FEES	\$ 67.47	\$ 38.15	\$ 3,812.26
INSURANCE	\$ 200.00	\$ 100.00	\$ 3,228.11
LEASE COMMERCIAL	\$ -	\$ -	\$ 10,129.43
MOBILE CRANE	\$ -	\$ -	\$ 600.00
MOORAGE	\$ -	\$ -	\$ 19,199.37
STORAGE	\$ 210.00	\$ -	\$ 1,538.50
WORK DOCK	\$ -	\$ -	\$ 550.00
TOTAL	\$ 477.47	\$ 138.15	\$ 41,233.79
CREDIT / PREPAID	\$ -	\$ (30.98)	\$ -
ADJUSTED TOTAL	\$ 477.47	\$ 107.17	\$ 41,233.79

CRESCENT CITY HARBOR DISTRICT BAYSIDE AND RHV OPEN AR AS OF 09-16-2022

ID	Date	Num	Open Balance	Due Date
AP	07/01/22	1423056	\$ 385.00	07/06/22
DD	07/01/22	1423482	\$ 385.00	07/01/22
JL	07/01/22	1423123	\$ 385.00	07/01/22
LN	07/01/22	1423145	\$ 385.00	07/01/22
RG	07/01/22	1423169	\$ 385.00	07/01/22
DD	08/01/22	1423695	\$ 385.00	08/11/22
JK	08/01/22	1423685	\$ 385.00	08/11/22
LN	08/01/22	1423693	\$ 385.00	08/11/22
RG	08/01/22	1423717	\$ 385.00	08/11/22
AE	09/01/22	1424237	\$ 385.00	09/11/22
DD	09/01/22	1424269	\$ 385.00	09/11/22
JK	09/01/22	1424289	\$ 385.00	09/11/22
LN	09/01/22	1424309	\$ 385.00	09/11/22
LW	09/07/22	2248	\$ 250.00	09/07/22
BAYSIDE OPEN AR			\$ 5,255.00	

ID	Date	Num	Open Balance	Due Date
CH	07/01/22	1423459	\$ 400.00	07/01/2022
CH	08/01/22	1423658	\$ 400.00	08/11/2022
HR	07/01/22	1423495	\$ 400.00	07/01/2022
KR	09/01/22	1424301	\$ 400.00	09/11/2022
KO	07/01/22	1423525	\$ 560.00	07/01/2022
KO	08/01/22	1423992	\$ 560.00	08/01/2022
KO	09/01/22	1424347	\$ 560.00	09/01/2022
LW	09/01/22	1424415	\$ (250.00)	09/01/2022
RHV OPEN AR			\$ 3,030.00	

**CRESCENT CITY HARBOR DISTRICT
OPEN ACCOUNTS PAYABLE AS OF 09-16-2022**

DATE	NUM	NAME	AMOUNT	ACCOUNT	DUE
07/01/22	22.0135	TOPPER	\$ 20,446.90	IMPROVEMENTS SECURITY GATES	10/01/22
09/13/22	6694308	UMPQUA BANK	\$ 3,436.25	LOAN PAYMENTS FORKLIFT	09/20/22
09/14/22	3479133	XEROX	\$ 403.62	OFFICE COPIER LEASE	09/30/22
09/01/22	17480099	PITNEY BOWES	\$ 55.20	OFFICE POSTAGE	09/29/22
09/09/22	16918810	CALPERS RETIREMENT	\$ 335.00	PAYROLL BENEFITS RETIREMENT	09/30/22
09/09/22	1691880	CALPERS RETIREMENT	\$ 5,229.33	PAYROLL BENEFITS RETIREMENT	09/30/22
09/14/22	60715741	ACCONTEMPS	\$ 3,796.80	PROFESSIONAL SERVICES ACCOUNTING	10/14/22
09/05/22	944064	BEST BEST & KRIEGER, LLP	\$ 7,337.32	PROFESSIONAL SERVICES LEGAL	10/05/22
09/05/22	944063	BEST BEST & KRIEGER, LLP	\$ 3,105.60	PROFESSIONAL SERVICES LEGAL	10/05/22
09/05/22	944060	BEST BEST & KRIEGER, LLP	\$ 1,209.00	PROFESSIONAL SERVICES LEGAL	10/05/22
09/05/22	944061	BEST BEST & KRIEGER, LLP	\$ 299.00	PROFESSIONAL SERVICES LEGAL	10/05/22
09/05/22	944059	BEST BEST & KRIEGER, LLP	\$ 1,256.10	PROFESSIONAL SERVICES LEGAL	10/05/22
09/05/22	944062	BEST BEST & KRIEGER, LLP	\$ 1,537.50	PROFESSIONAL SERVICES LEGAL	10/05/22
08/30/22	931402	CRESCENT ACE HARDWARE	\$ 15.11	REPAIRS AND MAINTENANCE	09/10/22
08/30/22	931342	CRESCENT ACE HARDWARE	\$ 14.94	REPAIRS AND MAINTENANCE	09/10/22
08/31/22	931540	CRESCENT ACE HARDWARE	\$ 37.55	REPAIRS AND MAINTENANCE	09/10/22
09/02/22	931818	CRESCENT ACE HARDWARE	\$ 86.71	REPAIRS AND MAINTENANCE	10/10/22
09/09/22	932571	CRESCENT ACE HARDWARE	\$ 141.33	REPAIRS AND MAINTENANCE	10/10/22
09/12/22	932833	CRESCENT ACE HARDWARE	\$ 111.79	REPAIRS AND MAINTENANCE	10/10/22
09/14/22	933147	CRESCENT ACE HARDWARE	\$ 111.79	REPAIRS AND MAINTENANCE	10/10/22
09/07/22	27710	PACIFIC AFFILIATES ENGINEERS	\$ 2,100.00	REPAIRS AND MAINTENANCE	10/07/22
09/07/22	932293	CRESCENT ACE HARDWARE	\$ 7.32	SUPPLIES	10/10/22
09/09/22	932634	CRESCENT ACE HARDWARE	\$ 97.32	SUPPLIES	10/10/22
09/13/22	932989	CRESCENT ACE HARDWARE	\$ 55.18	SUPPLIES	10/10/22
09/13/22	933057	CRESCENT ACE HARDWARE	\$ 80.22	SUPPLIES	10/10/22
09/13/22	933058	CRESCENT ACE HARDWARE	\$ 71.81	SUPPLIES	10/10/22
09/13/22	933090	CRESCENT ACE HARDWARE	\$ 100.66	SUPPLIES	10/10/22
09/07/22	692183/5	ENGLUND MARINE	\$ 45.42	SUPPLIES	09/17/22
09/07/22	692180/5	ENGLUND MARINE	\$ 39.45	SUPPLIES	10/07/22
09/12/22	692257/5	ENGLUND MARINE	\$ 19.10	SUPPLIES	10/31/22
09/15/22	692295/5	ENGLUND MARINE	\$ 6.54	SUPPLIES	10/31/22
05/11/22	393075	INDUSTRIAL STEEL & SUPPLY	\$ 93.74	SUPPLIES	06/11/22
08/16/22	M233060	MENDES SUPPLY CO	\$ 99.04	SUPPLIES	09/15/22
09/12/22	M235114 00 00	MENDES SUPPLY CO	\$ 884.27	SUPPLIES	10/12/22
09/13/22	M235227 00 00	MENDES SUPPLY CO	\$ 139.21	SUPPLIES	10/13/22
05/13/22	051222-060322 CCHD	PACIFIC POWER	\$ 330.57	UTILITIES ELECTRIC	06/13/22
08/15/22	SEPT 0017	PACIFIC POWER	\$ 1,031.80	UTILITIES ELECTRIC	09/06/22
06/27/22	1409-111055	SUBURBAN PROPANE	\$ 178.92	UTILITIES PROPANE	07/27/22
09/02/22	9/01/22-09/30/22	SPECTRUM BUSINESS	\$ 190.61	UTILITIES TELEPHONE	09/05/22
09/16/22	0544601090622	SPECTRUM BUSINESS	\$ 147.96	UTILITIES TELEPHONE	09/23/22
		TOTAL OPEN AP	\$ 54,685.98		

**CRESCENT CITY HARBOR DISTRICT
OPEN ACCOUNTS PAYABLE AS OF 09-16-2022**

DATE	NUM	NAME	AMOUNT	ACCOUNT	DUE
		SUMMARY AS OF 09-16-2022			
		SEPTEMBER AP REMAINING	\$ 11,645.06		
		OCTOBER AP OPEN	\$ 43,040.92		
			\$ 54,685.98		

CRESCENT CITY HARBOR DISTRICT VENDOR BILL PAYMENTS AS OF 09-16-2022

VENDOR	AMOUNT
4IMPRINT	\$ (3,831.42)
ACCONTEMPS	\$ (44,910.72)
ADVANCED SECURITY SYSTEMS CC	\$ (328.50)
ALLEGIANCE-CIT DOCK, GL, EQUIP	\$ (17,698.12)
ALLIED ADMINSTRATORS/DELTA DENTAL	\$ (2,321.77)
ANTHONY PASSANISI	\$ (485.85)
ARAMARK INC	\$ (670.24)
BEN JOHANNACK	\$ (285.00)
BEST BEST & KRIEGER, LLP	\$ (18,842.51)
C RENNER PETROLEUM INC	\$ (6,959.20)
CA DEPT OF TAX AND FEE ADMINISTRATION	\$ (167.00)
CALPERS HEALTH	\$ (55,781.20)
CALPERS RETIREMENT	\$ (34,543.29)
CALVEN JORDAN	\$ (25.00)
CARPENTERS LOCAL 751	\$ (300.00)
CHARLIE LEFORT	\$ (35.00)
CITY OF CRESCENT CITY	\$ (504.00)
CLR LAUNDRY	\$ (2,570.50)
COMPUCHECKS	\$ (125.88)
CRESCENT ACE HARDWARE	\$ (2,650.62)
CRESCENT CITY WATER	\$ (15,312.72)
CRESCENT ELECTRIC	\$ (260.00)
DEL NORTE COUNTY	\$ (625.00)
DEL NORTE COUNTY TAX COLLECTOR	\$ (116.53)
DEL NORTE COUNTY WEIGHTS & MEASURES	\$ (750.00)
DELUXE	\$ (252.37)
DENNIS & LOUISE GIBSON	\$ (250.62)
DISH NETWORK	\$ (4,901.30)
DN CHAMBER OF COMMERCE	\$ (93.50)
DN OFFICE SUPPLY	\$ (179.90)
DONNA STEGMAN	\$ (200.00)
EMILY CATER	\$ (530.00)
ENGLUND MARINE	\$ (580.75)
EUREKA OXYGEN	\$ (228.15)
FASTENAL	\$ (38.57)
FIRST LEGAL NETWORK, LLC	\$ (37.00)
FRONTIER	\$ (1,617.44)
GEOENGINEERS INC	\$ (25,142.50)
GLOBAL PAYMENTS	\$ (7,122.54)
HEMMINGSEN CONSTRUCTION INC	\$ (18,180.00)
HOME DEPOT CREDIT SERVICES	\$ (3,857.96)
INDUSTRIAL STEEL & SUPPLY	\$ (274.74)
INFINITE CONSULTING SERVICES	\$ (19,286.81)
INFINITY ABATEMENT SERVICES	\$ (32,090.00)
JASON HABERMAN	\$ (1,470.00)

CRESCENT CITY HARBOR DISTRICT VENDOR BILL PAYMENTS AS OF 09-16-2022

VENDOR	AMOUNT
JEFF NEUSCHWANDER	\$ -
JOHN MULLENARY	\$ (19.00)
KENNETH BRUCE DWELLEY	\$ (8,381.00)
KILLOPS LAND SURVEYING 1	\$ (922.03)
LAI TRUST	\$ (13,998.71)
LES SCHWAB TIRES	\$ (533.35)
LEVI COOLEY DBA OUTDOOR SOLUTIONS	\$ (3,500.00)
LINDA & RAYMOND WABER	\$ (250.00)
LIZ SCHMIDT	\$ (50.00)
MAIL ROOM	\$ (48.00)
MARINESYNC CORPORATION	\$ (7,459.63)
MENDES SUPPLY CO	\$ (2,099.67)
MIKE BAHR	\$ (9,000.00)
MKA INTERNATIONAL	\$ (18,505.50)
NATIONWIDE	\$ (6,519.43)
NED DONOHUE	\$ (35.00)
NORTHCOAST HEALTH SCREENING	\$ (135.00)
O'HAGAN MEYER	\$ (78.00)
O'REILLY AUTO PARTS	\$ (156.39)
PACIFIC AFFILIATES CONSULTING ENGINEERS	\$ (3,600.00)
PACIFIC CREST ENGINEERING INC.	\$ (427.50)
PACIFIC POWER	\$ (22,069.11)
PAPE MATERIAL HANDLING	\$ (727.46)
PETRICK, TIMOTHY B	\$ (1,909.17)
PITNEY BOWES	\$ (811.31)
PORTER SCOTT	\$ (14,692.10)
PRINCIPAL LIFE INS	\$ (289.69)
PROGRESSIVE INSURANCE	\$ (5,228.56)
QUILL	\$ (413.38)
R.A. KIRKLAND INC.	\$ (17,499.99)
RECOLOGY DEL NORTE	\$ (11,738.18)
REDWOOD LEAVITT INS AGENCY	\$ (24,230.64)
RICHARD ANDERSON	\$ (35.00)
ROBERT J. FRAZIER	\$ (8,381.00)
ROTO ROOTER INC	\$ (2,401.58)
SALASO'BRIEN	\$ (4,015.00)
SCOTT HANSEN	\$ (16.25)
SDRMA	\$ (11,976.78)
SHASTA COUNTY PRIVATE INDUSTRY COUNCIL IN	\$ (3,600.00)
SOUTH COAST SHOPPER	\$ (31.50)
SPECTRUM BUSINESS	\$ (1,371.86)
STATE COMPENSATION INSURANCE FUND	\$ (3,818.20)
STREAMLINE	\$ (800.00)
SUBURBAN PROPANE	\$ (2,902.82)
TERENCE FELVER	\$ (25.00)

CRESCENT CITY HARBOR DISTRICT VENDOR BILL PAYMENTS AS OF 09-16-2022

VENDOR	AMOUNT
THERMO FLUIDS INC	\$ (827.14)
TOM DILWORTH	\$ (76.00)
TOM SANDERS	\$ (57.00)
TOPPER	\$ (45,275.07)
UMPQUA BANK	\$ (4,486.24)
US BANK	\$ (3,509.76)
US CELLULAR	\$ (1,126.98)
VICTOR MARKYTAN	\$ (85,000.00)
VSP	\$ (698.95)
WANNER FAMILY CHIROPRACTIC	\$ (40.00)
WEGFERDS' PRINTING & PUBLICATIONS	\$ (1,395.00)
WOODS PLUMBING	\$ (859.93)
XEROX	\$ (498.91)
TOTAL PAYMENTS AS OF 09-16-2022	\$ (684,987.99)

CRESCENT CITY HARBOR DISTRICT CHECK REGISTER

Num	Date	Name	Amount	Account
6596	08/26/22	4IMPRINT	\$ 2,029.62	1040 · CCHD US BANK OPERATING 4766
6625	09/14/22	4IMPRINT	\$ 1,801.80	1040 · CCHD US BANK OPERATING 4766
6508	07/06/22	ACCONTEMPS	\$ 8,678.40	1040 · CCHD US BANK OPERATING 4766
6549	08/03/22	ACCONTEMPS	\$ 12,366.72	1040 · CCHD US BANK OPERATING 4766
6569	08/12/22	ACCONTEMPS	\$ 7,051.20	1040 · CCHD US BANK OPERATING 4766
6597	08/26/22	ACCONTEMPS	\$ 8,136.00	1040 · CCHD US BANK OPERATING 4766
6606	09/07/22	ACCONTEMPS	\$ 4,339.20	1040 · CCHD US BANK OPERATING 4766
6626	09/14/22	ACCONTEMPS	\$ 4,339.20	1040 · CCHD US BANK OPERATING 4766
6550	08/03/22	ADVANCED SECURITY SYSTEMS CC	\$ 222.00	1040 · CCHD US BANK OPERATING 4766
6551	08/03/22	ALLEGIANCE-CIT DOCK, GL, EQUIP	\$ 5,896.04	1040 · CCHD US BANK OPERATING 4766
ACH	08/17/22	ALLEGIANCE-CIT DOCK, GL, EQUIP	\$ 5,901.04	1040 · CCHD US BANK OPERATING 4766
ACH	09/14/22	ALLEGIANCE-CIT DOCK, GL, EQUIP	\$ 5,901.04	1040 · CCHD US BANK OPERATING 4766
ACH	07/25/22	ALLIED ADMINSTRATORS/DELTA DENTAL	\$ 835.83	1040 · CCHD US BANK OPERATING 4766
ACH	08/20/22	ALLIED ADMINSTRATORS/DELTA DENTAL	\$ 696.54	1040 · CCHD US BANK OPERATING 4766
ACH	09/14/22	ALLIED ADMINSTRATORS/DELTA DENTAL	\$ 789.40	1040 · CCHD US BANK OPERATING 4766
6509	07/06/22	ARAMARK INC	\$ 70.16	1040 · CCHD US BANK OPERATING 4766
6552	08/03/22	ARAMARK INC	\$ 295.44	1040 · CCHD US BANK OPERATING 4766
6570	08/12/22	ARAMARK INC	\$ 152.32	1040 · CCHD US BANK OPERATING 4766
6607	09/07/22	ARAMARK INC	\$ 152.32	1040 · CCHD US BANK OPERATING 4766
6608	09/07/22	BEST BEST & KRIEGER, LLP	\$ 18,842.51	1040 · CCHD US BANK OPERATING 4766
6510	07/06/22	C RENNER PETROLEUM INC	\$ 2,749.35	1040 · CCHD US BANK OPERATING 4766
6553	08/03/22	C RENNER PETROLEUM INC	\$ 1,848.15	1040 · CCHD US BANK OPERATING 4766
6571	08/12/22	C RENNER PETROLEUM INC	\$ 206.99	1040 · CCHD US BANK OPERATING 4766
6627	09/14/22	C RENNER PETROLEUM INC	\$ 2,154.71	1040 · CCHD US BANK OPERATING 4766
ACH	07/08/22	CALPERS HEALTH	\$ 18,284.85	1040 · CCHD US BANK OPERATING 4766
ACH	09/09/22	CALPERS HEALTH	\$ 20,256.25	1040 · CCHD US BANK OPERATING 4766
ACH	07/15/22	CALPERS RETIREMENT	\$ 4,092.86	1040 · CCHD US BANK OPERATING 4766
ACH	09/14/22	CALPERS RETIREMENT	\$ 4,016.64	1040 · CCHD US BANK OPERATING 4766
6628	09/14/22	CARPENTERS LOCAL 751	\$ 100.00	1040 · CCHD US BANK OPERATING 4766
6609	09/07/22	CITY OF CRESCENT CITY	\$ 504.00	1040 · CCHD US BANK OPERATING 4766
6512	07/06/22	CRESCENT ACE HARDWARE	\$ 90.72	1040 · CCHD US BANK OPERATING 4766
6555	08/03/22	CRESCENT ACE HARDWARE	\$ 630.36	1040 · CCHD US BANK OPERATING 4766
6610	09/07/22	CRESCENT ACE HARDWARE	\$ 920.68	1040 · CCHD US BANK OPERATING 4766
6511	07/06/22	CRESCENT CITY WATER	\$ 1,531.97	1040 · CCHD US BANK OPERATING 4766
6554	08/03/22	CRESCENT CITY WATER	\$ 2,560.33	1040 · CCHD US BANK OPERATING 4766
6611	09/07/22	CRESCENT CITY WATER	\$ 2,581.43	1040 · CCHD US BANK OPERATING 4766
6556	08/03/22	CRESCENT ELECTRIC	\$ 260.00	1040 · CCHD US BANK OPERATING 4766
6526	07/06/22	DEL NORTE COUNTY	\$ 625.00	1040 · CCHD US BANK OPERATING 4766
6531	07/15/22	DEL NORTE COUNTY WEIGHTS & MEASURES	\$ 750.00	1040 · CCHD US BANK OPERATING 4766
6572	08/12/22	DN CHAMBER OF COMMERCE	\$ 93.50	1040 · CCHD US BANK OPERATING 4766
6573	08/12/22	DN OFFICE SUPPLY	\$ 136.33	1040 · CCHD US BANK OPERATING 4766

CRESCENT CITY HARBOR DISTRICT CHECK REGISTER

Num	Date	Name	Amount	Account
6612	09/07/22	DN OFFICE SUPPLY	\$ 43.57	1040 · CCHD US BANK OPERATING 4766
6557	08/03/22	EMILY CATER	\$ 180.00	1040 · CCHD US BANK OPERATING 4766
6629	09/14/22	EMILY CATER	\$ 350.00	1040 · CCHD US BANK OPERATING 4766
6513	07/06/22	ENGLUND MARINE	\$ 299.39	1040 · CCHD US BANK OPERATING 4766
6574	08/12/22	ENGLUND MARINE	\$ 102.23	1040 · CCHD US BANK OPERATING 4766
6630	09/14/22	ENGLUND MARINE	\$ 179.13	1040 · CCHD US BANK OPERATING 4766
6532	07/15/22	EUREKA OXYGEN	\$ 77.75	1040 · CCHD US BANK OPERATING 4766
6558	08/03/22	EUREKA OXYGEN	\$ 75.20	1040 · CCHD US BANK OPERATING 4766
6631	09/14/22	EUREKA OXYGEN	\$ 75.20	1040 · CCHD US BANK OPERATING 4766
6514	07/06/22	FASTENAL	\$ 38.57	1040 · CCHD US BANK OPERATING 4766
6613	09/07/22	FIRST LEGAL NETWORK, LLC	\$ 37.00	1040 · CCHD US BANK OPERATING 4766
ACH	09/14/22	FRONTIER	\$ 470.60	1040 · CCHD US BANK OPERATING 4766
6533	07/15/22	GEOENGINEERS INC	\$ 12,418.50	1040 · CCHD US BANK OPERATING 4766
6575	08/12/22	GEOENGINEERS INC	\$ 8,339.50	1040 · CCHD US BANK OPERATING 4766
6614	09/07/22	GEOENGINEERS INC	\$ 4,384.50	1040 · CCHD US BANK OPERATING 4766
6615	09/07/22	HEMMINGSSEN CONSTRUCTION INC	\$ 7,260.00	1040 · CCHD US BANK OPERATING 4766
6632	09/14/22	HEMMINGSSEN CONSTRUCTION INC	\$ 10,920.00	1040 · CCHD US BANK OPERATING 4766
6534	07/15/22	HOME DEPOT CREDIT SERVICES	\$ 543.99	1040 · CCHD US BANK OPERATING 4766
ACH	08/24/22	HOME DEPOT CREDIT SERVICES	\$ 438.77	1040 · CCHD US BANK OPERATING 4766
	09/14/22	HOME DEPOT CREDIT SERVICES	\$ 2,875.20	1040 · CCHD US BANK OPERATING 4766
6559	08/03/22	INDUSTRIAL STEEL & SUPPLY	\$ 154.00	1040 · CCHD US BANK OPERATING 4766
6576	08/12/22	INDUSTRIAL STEEL & SUPPLY	\$ 108.02	1040 · CCHD US BANK OPERATING 4766
6598	08/26/22	INDUSTRIAL STEEL & SUPPLY	\$ 12.72	1040 · CCHD US BANK OPERATING 4766
6515	07/06/22	INFINITE CONSULTING SERVICES	\$ 1,766.71	1040 · CCHD US BANK OPERATING 4766
6577	08/12/22	INFINITE CONSULTING SERVICES	\$ 9,159.86	1040 · CCHD US BANK OPERATING 4766
6599	08/26/22	INFINITE CONSULTING SERVICES	\$ 675.67	1040 · CCHD US BANK OPERATING 4766
6616	09/07/22	INFINITE CONSULTING SERVICES	\$ 3,727.84	1040 · CCHD US BANK OPERATING 4766
6633	09/14/22	INFINITE CONSULTING SERVICES	\$ 3,956.73	1040 · CCHD US BANK OPERATING 4766
ACH	08/08/22	INFINITY ABATEMENT SERVICES	\$ 32,090.00	1040 · CCHD US BANK OPERATING 4766
6578	08/12/22	KILLOPS LAND SURVEYING 1	\$ 922.03	1040 · CCHD US BANK OPERATING 4766
ACH	07/26/22	LAI TRUST	\$ 8,024.48	1040 · CCHD US BANK OPERATING 4766
ACH	08/20/22	LAI TRUST	\$ 2,464.89	1040 · CCHD US BANK OPERATING 4766
ACH	09/14/22	LAI TRUST	\$ 3,509.34	1040 · CCHD US BANK OPERATING 4766
6634	09/14/22	LES SCHWAB TIRES	\$ 533.35	1040 · CCHD US BANK OPERATING 4766
6635	09/14/22	LEVI COOLEY DBA OUTDOOR SOLUTIONS	\$ 3,500.00	1040 · CCHD US BANK OPERATING 4766
6516	07/06/22	MAIL ROOM	\$ 24.00	1040 · CCHD US BANK OPERATING 4766
6579	08/12/22	MAIL ROOM	\$ 24.00	1040 · CCHD US BANK OPERATING 4766
6580	08/12/22	MARINESYNC CORPORATION	\$ 7,459.63	1040 · CCHD US BANK OPERATING 4766
6560	08/03/22	MENDES SUPPLY CO	\$ 600.96	1040 · CCHD US BANK OPERATING 4766
6581	08/12/22	MENDES SUPPLY CO	\$ 723.29	1040 · CCHD US BANK OPERATING 4766
6617	09/07/22	MENDES SUPPLY CO	\$ 257.65	1040 · CCHD US BANK OPERATING 4766

CRESCENT CITY HARBOR DISTRICT CHECK REGISTER

Num	Date	Name	Amount	Account
6636	09/14/22	MENDES SUPPLY CO	\$ 152.79	1040 · CCHD US BANK OPERATING 4766
6535	07/15/22	MIKE BAHR	\$ 3,000.00	1040 · CCHD US BANK OPERATING 4766
6637	09/14/22	MIKE BAHR	\$ 6,000.00	1040 · CCHD US BANK OPERATING 4766
6618	09/07/22	MKA INTERNATIONAL	\$ 18,505.50	1040 · CCHD US BANK OPERATING 4766
6517	07/06/22	NATIONWIDE	\$ 2,743.00	1040 · CCHD US BANK OPERATING 4766
6561	08/03/22	NATIONWIDE	\$ 2,742.50	1040 · CCHD US BANK OPERATING 4766
6600	08/26/22	NATIONWIDE	\$ 1,033.93	1040 · CCHD US BANK OPERATING 4766
6582	08/12/22	NORTHCOAST HEALTH SCREENING	\$ 90.00	1040 · CCHD US BANK OPERATING 4766
6638	09/14/22	NORTHCOAST HEALTH SCREENING	\$ 45.00	1040 · CCHD US BANK OPERATING 4766
6639	09/14/22	O'HAGAN MEYER	\$ 78.00	1040 · CCHD US BANK OPERATING 4766
6518	07/06/22	O'REILLY AUTO PARTS	\$ 2.70	1040 · CCHD US BANK OPERATING 4766
6583	08/12/22	O'REILLY AUTO PARTS	\$ 83.40	1040 · CCHD US BANK OPERATING 4766
6619	09/07/22	O'REILLY AUTO PARTS	\$ 61.65	1040 · CCHD US BANK OPERATING 4766
6640	09/14/22	O'REILLY AUTO PARTS	\$ 8.64	1040 · CCHD US BANK OPERATING 4766
6562	08/03/22	PACIFIC AFFILIATES CONSULTING ENGINEERS	\$ 1,200.00	1040 · CCHD US BANK OPERATING 4766
6584	08/12/22	PACIFIC AFFILIATES CONSULTING ENGINEERS	\$ 2,400.00	1040 · CCHD US BANK OPERATING 4766
6641	09/14/22	PACIFIC CREST ENGINEERING INC.	\$ 427.50	1040 · CCHD US BANK OPERATING 4766
6519	07/06/22	PACIFIC POWER	\$ 1,591.00	1040 · CCHD US BANK OPERATING 4766
6563	08/03/22	PACIFIC POWER	\$ 1,647.58	1040 · CCHD US BANK OPERATING 4766
6520	07/06/22	PAPE MATERIAL HANDLING	\$ 727.46	1040 · CCHD US BANK OPERATING 4766
ACH	07/28/22	PITNEY BOWES	\$ 158.87	1040 · CCHD US BANK OPERATING 4766
6521	07/06/22	PORTER SCOTT	\$ 5,425.60	1040 · CCHD US BANK OPERATING 4766
6564	08/03/22	PORTER SCOTT	\$ 4,486.50	1040 · CCHD US BANK OPERATING 4766
6620	09/07/22	PORTER SCOTT	\$ 4,780.00	1040 · CCHD US BANK OPERATING 4766
	07/29/22	PRINCIPAL LIFE INS	\$ -	1040 · CCHD US BANK OPERATING 4766
ACH	07/29/22	PRINCIPAL LIFE INS	\$ 103.39	1040 · CCHD US BANK OPERATING 4766
6522	07/06/22	PROGRESSIVE INSURANCE	\$ 1,665.80	1040 · CCHD US BANK OPERATING 4766
6565	08/03/22	PROGRESSIVE INSURANCE	\$ 231.16	1040 · CCHD US BANK OPERATING 4766
6585	08/12/22	PROGRESSIVE INSURANCE	\$ 1,665.80	1040 · CCHD US BANK OPERATING 4766
6621	09/07/22	PROGRESSIVE INSURANCE	\$ 1,665.80	1040 · CCHD US BANK OPERATING 4766
ACH	07/06/22	QUILL	\$ 360.36	1040 · CCHD US BANK OPERATING 4766
ACH	07/27/22	QUILL	\$ 53.02	1040 · CCHD US BANK OPERATING 4766
6536	07/15/22	R.A. KIRKLAND INC.	\$ 5,833.33	1040 · CCHD US BANK OPERATING 4766
6586	08/12/22	R.A. KIRKLAND INC.	\$ 5,833.33	1040 · CCHD US BANK OPERATING 4766
6642	09/14/22	R.A. KIRKLAND INC.	\$ 5,833.33	1040 · CCHD US BANK OPERATING 4766
6601	08/26/22	RECOLOGY DEL NORTE	\$ 1,289.14	1040 · CCHD US BANK OPERATING 4766
6523	07/06/22	REDWOOD LEAVITT INS AGENCY	\$ 24,230.64	1040 · CCHD US BANK OPERATING 4766
6537	07/15/22	ROTO ROOTER INC	\$ 1,100.12	1040 · CCHD US BANK OPERATING 4766
ACH	08/12/22	ROTO ROOTER INC	\$ 868.28	1040 · CCHD US BANK OPERATING 4766
ACH	08/24/22	ROTO ROOTER INC	\$ 6.77	1040 · CCHD US BANK OPERATING 4766
ACH	09/06/22	ROTO ROOTER INC	\$ 426.41	1040 · CCHD US BANK OPERATING 4766

CRESCENT CITY HARBOR DISTRICT CHECK REGISTER

Num	Date	Name	Amount	Account
6566	08/03/22	SALASO'BRIEN	\$ 4,015.00	1040 · CCHD US BANK OPERATING 4766
6622	09/07/22	SDRMA	\$ 11,976.78	1040 · CCHD US BANK OPERATING 4766
6538	07/15/22	SHASTA COUNTY PRIVATE INDUSTRY COUNCIL IN	\$ 3,600.00	1040 · CCHD US BANK OPERATING 4766
6524	07/06/22	SOUTH COAST SHOPPER	\$ 31.50	1040 · CCHD US BANK OPERATING 4766
6539	07/15/22	SPECTRUM BUSINESS	\$ 298.13	1040 · CCHD US BANK OPERATING 4766
ACH	08/12/22	SPECTRUM BUSINESS	\$ 459.96	1040 · CCHD US BANK OPERATING 4766
ACH	09/14/22	SPECTRUM BUSINESS	\$ 229.98	1040 · CCHD US BANK OPERATING 4766
6528	07/13/22	STATE COMPENSATION INSURANCE FUND	\$ 3,818.20	1040 · CCHD US BANK OPERATING 4766
	08/10/22	STATE COMPENSATION INSURANCE FUND	\$ -	1040 · CCHD US BANK OPERATING 4766
6540	07/15/22	STREAMLINE	\$ 200.00	1040 · CCHD US BANK OPERATING 4766
6567	08/03/22	STREAMLINE	\$ 400.00	1040 · CCHD US BANK OPERATING 4766
6643	09/14/22	STREAMLINE	\$ 200.00	1040 · CCHD US BANK OPERATING 4766
6541	07/15/22	SUBURBAN PROPANE	\$ 504.71	1040 · CCHD US BANK OPERATING 4766
6587	08/12/22	THERMO FLUIDS INC	\$ 827.14	1040 · CCHD US BANK OPERATING 4766
	09/13/22	TOPPER	\$ 45,275.07	1040 · CCHD US BANK OPERATING 4766
ACH	07/20/22	UMPQUA BANK	\$ 2,243.12	1040 · CCHD US BANK OPERATING 4766
ACH	08/16/22	UMPQUA BANK	\$ 2,243.12	1040 · CCHD US BANK OPERATING 4766
ACH	08/23/22	US BANK	\$ 1,049.37	1040 · CCHD US BANK OPERATING 4766
ACH	09/09/22	US BANK	\$ 369.00	1040 · CCHD US BANK OPERATING 4766
6525	07/06/22	US CELLULAR	\$ 224.33	1040 · CCHD US BANK OPERATING 4766
6588	08/12/22	US CELLULAR	\$ 450.43	1040 · CCHD US BANK OPERATING 4766
6623	09/07/22	US CELLULAR	\$ 452.22	1040 · CCHD US BANK OPERATING 4766
ACH	09/06/22	VSP	\$ 302.75	1040 · CCHD US BANK OPERATING 4766
6644	09/14/22	WANNER FAMILY CHIROPRACTIC	\$ 40.00	1040 · CCHD US BANK OPERATING 4766
6542	07/15/22	WEGFERDS' PRINTING & PUBLICATIONS	\$ 1,395.00	1040 · CCHD US BANK OPERATING 4766
6589	08/12/22	WOODS PLUMBING	\$ 375.00	1040 · CCHD US BANK OPERATING 4766
6568	08/03/22	XEROX	\$ -	1040 · CCHD US BANK OPERATING 4766
6568	08/03/22	XEROX	\$ 104.42	1040 · CCHD US BANK OPERATING 4766
ACH	09/07/22	XEROX	\$ 394.49	1040 · CCHD US BANK OPERATING 4766
2250	09/07/22	ADVANCED SECURITY SYSTEMS CC	\$ 106.50	1045 · REDWOOD HARBOR VILLAGE 0707
2233	07/06/22	CRESCENT ACE HARDWARE	\$ 40.38	1045 · REDWOOD HARBOR VILLAGE 0707
2240	08/03/22	CRESCENT ACE HARDWARE	\$ 133.31	1045 · REDWOOD HARBOR VILLAGE 0707
2251	09/07/22	CRESCENT ACE HARDWARE	\$ 164.61	1045 · REDWOOD HARBOR VILLAGE 0707
2236	07/15/22	CRESCENT CITY WATER	\$ 1,477.25	1045 · REDWOOD HARBOR VILLAGE 0707
2239	08/03/22	CRESCENT CITY WATER	\$ 2,440.80	1045 · REDWOOD HARBOR VILLAGE 0707
2234	07/15/22	DEL NORTE COUNTY TAX COLLECTOR	\$ 72.93	1045 · REDWOOD HARBOR VILLAGE 0707
ACH	08/01/22	DISH NETWORK	\$ 994.58	1045 · REDWOOD HARBOR VILLAGE 0707
ACH	09/08/22	DISH NETWORK	\$ 1,017.98	1045 · REDWOOD HARBOR VILLAGE 0707
ACH	09/12/22	FRONTIER	\$ 73.34	1045 · REDWOOD HARBOR VILLAGE 0707
2241	08/03/22	PACIFIC POWER	\$ 2,921.84	1045 · REDWOOD HARBOR VILLAGE 0707
2246	08/26/22	PACIFIC POWER	\$ 2,808.11	1045 · REDWOOD HARBOR VILLAGE 0707

CRESCENT CITY HARBOR DISTRICT CHECK REGISTER

Num	Date	Name	Amount	Account
2253	09/14/22	PACIFIC POWER	\$ 2,392.17	1045 · REDWOOD HARBOR VILLAGE 0707
2242	08/03/22	RECOLOGY DEL NORTE	\$ 2,764.32	1045 · REDWOOD HARBOR VILLAGE 0707
2247	08/26/22	RECOLOGY DEL NORTE	\$ 2,764.32	1045 · REDWOOD HARBOR VILLAGE 0707
2235	07/15/22	SUBURBAN PROPANE	\$ 100.92	1045 · REDWOOD HARBOR VILLAGE 0707
2243	08/03/22	SUBURBAN PROPANE	\$ 67.31	1045 · REDWOOD HARBOR VILLAGE 0707
2252	09/07/22	WOODS PLUMBING	\$ 484.93	1045 · REDWOOD HARBOR VILLAGE 0707
1448	07/06/22	CRESCENT ACE HARDWARE	\$ 274.70	1047 · BAYSIDE RV PARK 1766
1457	08/03/22	CRESCENT ACE HARDWARE	\$ 72.88	1047 · BAYSIDE RV PARK 1766
1469	09/07/22	CRESCENT ACE HARDWARE	\$ 322.98	1047 · BAYSIDE RV PARK 1766
1450	07/15/22	CRESCENT CITY WATER	\$ 1,419.83	1047 · BAYSIDE RV PARK 1766
1456	08/03/22	CRESCENT CITY WATER	\$ 3,123.68	1047 · BAYSIDE RV PARK 1766
1470	09/07/22	CRESCENT CITY WATER	\$ 177.43	1047 · BAYSIDE RV PARK 1766
1452	07/15/22	DEL NORTE COUNTY TAX COLLECTOR	\$ 43.60	1047 · BAYSIDE RV PARK 1766
ACH	08/12/22	DISH NETWORK	\$ 926.58	1047 · BAYSIDE RV PARK 1766
ACH	09/14/22	DISH NETWORK	\$ 1,035.58	1047 · BAYSIDE RV PARK 1766
1461	08/12/22	MENDES SUPPLY CO	\$ 141.48	1047 · BAYSIDE RV PARK 1766
1471	09/14/22	MENDES SUPPLY CO	\$ 223.50	1047 · BAYSIDE RV PARK 1766
1453	07/15/22	PACIFIC POWER	\$ 3,435.07	1047 · BAYSIDE RV PARK 1766
1462	08/12/22	PACIFIC POWER	\$ 3,767.96	1047 · BAYSIDE RV PARK 1766
1472	09/14/22	PACIFIC POWER	\$ 3,505.38	1047 · BAYSIDE RV PARK 1766
1458	08/03/22	RECOLOGY DEL NORTE	\$ 2,460.20	1047 · BAYSIDE RV PARK 1766
1464	08/26/22	RECOLOGY DEL NORTE	\$ 2,460.20	1047 · BAYSIDE RV PARK 1766
ACH	07/03/22	SPECTRUM BUSINESS	\$ 191.24	1047 · BAYSIDE RV PARK 1766
ACH	08/02/22	SPECTRUM BUSINESS	\$ 192.55	1047 · BAYSIDE RV PARK 1766
1451	07/15/22	SUBURBAN PROPANE	\$ 594.80	1047 · BAYSIDE RV PARK 1766
1459	08/03/22	SUBURBAN PROPANE	\$ 539.40	1047 · BAYSIDE RV PARK 1766
1465	08/26/22	SUBURBAN PROPANE	\$ 593.61	1047 · BAYSIDE RV PARK 1766
1473	09/14/22	SUBURBAN PROPANE	\$ 502.07	1047 · BAYSIDE RV PARK 1766

CRESCENT CITY HARBOR DISTRICT DEPOSITS 07/01/2022 THROUGH 09-16-2022

Account	Date	Amount	Memo
1040 · CCHD US BANK OPERATING 4766	07/01/22	\$ 116.36	Deposit
1040 · CCHD US BANK OPERATING 4766	07/01/22	\$ 2,481.27	Deposit
1040 · CCHD US BANK OPERATING 4766	07/05/22	\$ 13.56	Deposit
1040 · CCHD US BANK OPERATING 4766	07/05/22	\$ 11,809.41	Deposit
1040 · CCHD US BANK OPERATING 4766	07/06/22	\$ 438.00	Deposit
1040 · CCHD US BANK OPERATING 4766	07/06/22	\$ 4,540.50	Deposit
1040 · CCHD US BANK OPERATING 4766	07/06/22	\$ 7,284.50	Deposit
1040 · CCHD US BANK OPERATING 4766	07/07/22	\$ 55.20	Deposit
1040 · CCHD US BANK OPERATING 4766	07/07/22	\$ 274.52	Deposit
1040 · CCHD US BANK OPERATING 4766	07/07/22	\$ 4,307.91	Deposit
1040 · CCHD US BANK OPERATING 4766	07/08/22	\$ 306.77	Deposit
1040 · CCHD US BANK OPERATING 4766	07/08/22	\$ 70,000.00	LAIF
1040 · CCHD US BANK OPERATING 4766	07/11/22	\$ 18,368.99	Deposit
1040 · CCHD US BANK OPERATING 4766	07/12/22	\$ 639.85	Deposit
1040 · CCHD US BANK OPERATING 4766	07/13/22	\$ 2,683.12	Deposit
1040 · CCHD US BANK OPERATING 4766	07/14/22	\$ 6,441.81	Deposit
1040 · CCHD US BANK OPERATING 4766	07/15/22	\$ 1,158.04	Deposit
1040 · CCHD US BANK OPERATING 4766	07/15/22	\$ 2,119.79	RHV
1040 · CCHD US BANK OPERATING 4766	07/15/22	\$ 3,399.93	RHV
1040 · CCHD US BANK OPERATING 4766	07/18/22	\$ 13,006.89	Deposit
1040 · CCHD US BANK OPERATING 4766	07/19/22	\$ 38.21	Deposit
1040 · CCHD US BANK OPERATING 4766	07/20/22	\$ 884.18	Deposit
1040 · CCHD US BANK OPERATING 4766	07/21/22	\$ 49.37	Deposit
1040 · CCHD US BANK OPERATING 4766	07/22/22	\$ 28.75	Deposit
1040 · CCHD US BANK OPERATING 4766	07/25/22	\$ 2,119.61	Deposit
1040 · CCHD US BANK OPERATING 4766	07/26/22	\$ 118.86	Deposit
1040 · CCHD US BANK OPERATING 4766	07/27/22	\$ 201.92	Deposit
1040 · CCHD US BANK OPERATING 4766	07/27/22	\$ 5,436.66	Deposit
1040 · CCHD US BANK OPERATING 4766	07/27/22	\$ 50,776.15	Deposit
1040 · CCHD US BANK OPERATING 4766	07/28/22	\$ 6,038.12	Deposit
1040 · CCHD US BANK OPERATING 4766	07/29/22	\$ 654.47	Deposit
1040 · CCHD US BANK OPERATING 4766	07/29/22	\$ 801.49	Deposit
TOTAL JULY 2022 DEPOSITS CCHD OPERATING		\$ 216,594.21	

Account	Date	Amount	Memo
1040 · CCHD US BANK OPERATING 4766	08/01/22	\$ 403.31	Deposit
1040 · CCHD US BANK OPERATING 4766	08/01/22	\$ 5,007.41	Deposit
1040 · CCHD US BANK OPERATING 4766	08/01/22	\$ 30,191.82	Deposit
1040 · CCHD US BANK OPERATING 4766	08/01/22	\$ 85,000.00	LAIF
1040 · CCHD US BANK OPERATING 4766	08/02/22	\$ 827.37	Deposit
1040 · CCHD US BANK OPERATING 4766	08/02/22	\$ 856.21	Deposit
1040 · CCHD US BANK OPERATING 4766	08/02/22	\$ 1,179.98	Deposit
1040 · CCHD US BANK OPERATING 4766	08/02/22	\$ 2,251.10	BAYSIDE
1040 · CCHD US BANK OPERATING 4766	08/02/22	\$ 2,368.42	RHV
1040 · CCHD US BANK OPERATING 4766	08/02/22	\$ 22,990.11	Deposit
1040 · CCHD US BANK OPERATING 4766	08/02/22	\$ 70,000.00	LAIF
1040 · CCHD US BANK OPERATING 4766	08/03/22	\$ 2,015.80	Deposit
1040 · CCHD US BANK OPERATING 4766	08/03/22	\$ 5,643.05	Deposit
1040 · CCHD US BANK OPERATING 4766	08/04/22	\$ 342.79	Deposit

CRESCENT CITY HARBOR DISTRICT DEPOSITS 07/01/2022 THROUGH 09-16-2022

Account	Date	Amount	Memo
1040 · CCHD US BANK OPERATING 4766	08/04/22	\$ 2,348.48	Deposit
1040 · CCHD US BANK OPERATING 4766	08/05/22	\$ 130.32	Deposit
1040 · CCHD US BANK OPERATING 4766	08/05/22	\$ 592.12	Deposit
1040 · CCHD US BANK OPERATING 4766	08/05/22	\$ 4,522.82	Deposit
1040 · CCHD US BANK OPERATING 4766	08/08/22	\$ 166.75	Deposit
1040 · CCHD US BANK OPERATING 4766	08/08/22	\$ 275.67	Deposit
1040 · CCHD US BANK OPERATING 4766	08/08/22	\$ 11,440.90	Deposit
1040 · CCHD US BANK OPERATING 4766	08/09/22	\$ 38.00	Deposit
1040 · CCHD US BANK OPERATING 4766	08/09/22	\$ 39.21	Deposit
1040 · CCHD US BANK OPERATING 4766	08/09/22	\$ 71.12	Deposit
1040 · CCHD US BANK OPERATING 4766	08/10/22	\$ 3,086.33	Deposit
1040 · CCHD US BANK OPERATING 4766	08/11/22	\$ 2.74	Deposit
1040 · CCHD US BANK OPERATING 4766	08/11/22	\$ 13,659.23	Deposit
1040 · CCHD US BANK OPERATING 4766	08/12/22	\$ 62.70	Deposit
1040 · CCHD US BANK OPERATING 4766	08/12/22	\$ 66.15	Deposit
1040 · CCHD US BANK OPERATING 4766	08/12/22	\$ 3,801.01	Deposit
1040 · CCHD US BANK OPERATING 4766	08/15/22	\$ 958.20	Deposit
1040 · CCHD US BANK OPERATING 4766	08/15/22	\$ 5,451.87	Deposit
1040 · CCHD US BANK OPERATING 4766	08/16/22	\$ 290.31	Deposit
1040 · CCHD US BANK OPERATING 4766	08/17/22	\$ 30.00	Deposit
1040 · CCHD US BANK OPERATING 4766	08/17/22	\$ 55.41	Deposit
1040 · CCHD US BANK OPERATING 4766	08/18/22	\$ 5.58	Deposit
1040 · CCHD US BANK OPERATING 4766	08/18/22	\$ 19.12	Deposit
1040 · CCHD US BANK OPERATING 4766	08/18/22	\$ 45.85	Deposit
1040 · CCHD US BANK OPERATING 4766	08/19/22	\$ 125.58	Deposit
1040 · CCHD US BANK OPERATING 4766	08/19/22	\$ 131.51	Deposit
1040 · CCHD US BANK OPERATING 4766	08/19/22	\$ 3,942.17	Deposit
1040 · CCHD US BANK OPERATING 4766	08/22/22	\$ 280.86	Deposit
1040 · CCHD US BANK OPERATING 4766	08/22/22	\$ 16,160.75	Deposit
1040 · CCHD US BANK OPERATING 4766	08/23/22	\$ 5.16	Deposit
1040 · CCHD US BANK OPERATING 4766	08/23/22	\$ 38.00	Deposit
1040 · CCHD US BANK OPERATING 4766	08/23/22	\$ 90.00	Deposit
1040 · CCHD US BANK OPERATING 4766	08/23/22	\$ 1,564.85	Deposit
1040 · CCHD US BANK OPERATING 4766	08/24/22	\$ 4.88	Deposit
1040 · CCHD US BANK OPERATING 4766	08/24/22	\$ 21.70	Deposit
1040 · CCHD US BANK OPERATING 4766	08/24/22	\$ 25.81	Deposit
1040 · CCHD US BANK OPERATING 4766	08/24/22	\$ 687.49	Deposit
1040 · CCHD US BANK OPERATING 4766	08/24/22	\$ 11,869.00	Journal
1040 · CCHD US BANK OPERATING 4766	08/25/22	\$ 3,338.69	Deposit
1040 · CCHD US BANK OPERATING 4766	08/26/22	\$ 99.59	Deposit
1040 · CCHD US BANK OPERATING 4766	08/26/22	\$ 249.39	Deposit
1040 · CCHD US BANK OPERATING 4766	08/26/22	\$ 600.00	Deposit
1040 · CCHD US BANK OPERATING 4766	08/26/22	\$ 609.40	Deposit
1040 · CCHD US BANK OPERATING 4766	08/26/22	\$ 730.52	Deposit
1040 · CCHD US BANK OPERATING 4766	08/29/22	\$ 163.10	Deposit
1040 · CCHD US BANK OPERATING 4766	08/29/22	\$ 1,669.80	Deposit
1040 · CCHD US BANK OPERATING 4766	08/30/22	\$ 3.13	Deposit
1040 · CCHD US BANK OPERATING 4766	08/30/22	\$ 25.00	Deposit
1040 · CCHD US BANK OPERATING 4766	08/30/22	\$ 38.00	Deposit

CRESCENT CITY HARBOR DISTRICT DEPOSITS 07/01/2022 THROUGH 09-16-2022

Account	Date	Amount	Memo
1040 · CCHD US BANK OPERATING 4766	08/30/22	\$ 57.00	Deposit
1040 · CCHD US BANK OPERATING 4766	08/30/22	\$ 82.00	Deposit
1040 · CCHD US BANK OPERATING 4766	08/30/22	\$ 291.88	Deposit
1040 · CCHD US BANK OPERATING 4766	08/30/22	\$ 336.60	Deposit
1040 · CCHD US BANK OPERATING 4766	08/30/22	\$ 1,286.00	Deposit
1040 · CCHD US BANK OPERATING 4766	08/30/22	\$ 1,376.61	Deposit
1040 · CCHD US BANK OPERATING 4766	08/30/22	\$ 1,737.07	Deposit
1040 · CCHD US BANK OPERATING 4766	08/31/22	\$ 43.40	Deposit
1040 · CCHD US BANK OPERATING 4766	08/31/22	\$ 82.00	Deposit
1040 · CCHD US BANK OPERATING 4766	08/31/22	\$ 228.00	Deposit
1040 · CCHD US BANK OPERATING 4766	08/31/22	\$ 378.00	Deposit
1040 · CCHD US BANK OPERATING 4766	08/31/22	\$ 2,639.00	Deposit
1040 · CCHD US BANK OPERATING 4766	08/31/22	\$ 5,778.92	Deposit
1040 · CCHD US BANK OPERATING 4766	08/31/22	\$ 7,375.74	Deposit
1040 · CCHD US BANK OPERATING 4766	08/31/22	\$ 260,000.00	LAIF
TOTAL AUGUST 2022 CCHD DEPOSITS		\$ 600,403.86	

Account	Date	Amount	Memo
1040 · CCHD US BANK OPERATING 4766	09/01/22	\$ 43,000.00	LAIF
1040 · CCHD US BANK OPERATING 4766	09/02/22	\$ 1,484.59	Deposit
1040 · CCHD US BANK OPERATING 4766	09/06/22	\$ 1,711.36	Deposit
1040 · CCHD US BANK OPERATING 4766	09/06/22	\$ 8,121.44	Deposit
1040 · CCHD US BANK OPERATING 4766	09/07/22	\$ 116.17	Deposit
1040 · CCHD US BANK OPERATING 4766	09/07/22	\$ 875.89	Deposit
1040 · CCHD US BANK OPERATING 4766	09/07/22	\$ 1,887.00	Deposit
1040 · CCHD US BANK OPERATING 4766	09/08/22	\$ 475.01	Deposit
1040 · CCHD US BANK OPERATING 4766	09/08/22	\$ 1,161.97	Deposit
1040 · CCHD US BANK OPERATING 4766	09/08/22	\$ 110,000.00	LAIF
1040 · CCHD US BANK OPERATING 4766	09/09/22	\$ 230.00	Deposit
1040 · CCHD US BANK OPERATING 4766	09/12/22	\$ 40.00	Deposit
1040 · CCHD US BANK OPERATING 4766	09/12/22	\$ 2,274.38	Deposit
1040 · CCHD US BANK OPERATING 4766	09/13/22	\$ 41.23	Deposit
1040 · CCHD US BANK OPERATING 4766	09/13/22	\$ 309.07	Deposit
1040 · CCHD US BANK OPERATING 4766	09/13/22	\$ 320.90	Deposit
1040 · CCHD US BANK OPERATING 4766	09/15/22	\$ 1,590.00	Deposit
1040 · CCHD US BANK OPERATING 4766	09/16/22	\$ 40,000.00	LAIF
1040 · CCHD US BANK OPERATING 4766	09/16/22	\$ 66,000.00	LAIF
TOTAL SEPTEMBER 2022 CCHD DEPOSITS		\$ 279,639.01	

Account	Date	Amount	Memo
1045 · REDWOOD HARBOR VILLAGE 0707	07/01/22	\$ 400.00	Deposit
1045 · REDWOOD HARBOR VILLAGE 0707	07/01/22	\$ 2,813.00	Deposit
1045 · REDWOOD HARBOR VILLAGE 0707	07/02/22	\$ 408.00	Deposit
1045 · REDWOOD HARBOR VILLAGE 0707	07/05/22	\$ 1,150.00	Deposit
1045 · REDWOOD HARBOR VILLAGE 0707	07/06/22	\$ 400.00	Deposit
1045 · REDWOOD HARBOR VILLAGE 0707	07/06/22	\$ 499.00	Deposit
1045 · REDWOOD HARBOR VILLAGE 0707	07/08/22	\$ 500.00	Deposit
1045 · REDWOOD HARBOR VILLAGE 0707	07/14/22	\$ 400.00	Deposit
1045 · REDWOOD HARBOR VILLAGE 0707	07/19/22	\$ 100.00	Deposit

CRESCENT CITY HARBOR DISTRICT DEPOSITS 07/01/2022 THROUGH 09-16-2022

1045 · REDWOOD HARBOR VILLAGE 0707	07/27/22	\$	400.00	Deposit
1045 · REDWOOD HARBOR VILLAGE 0707	07/29/22	\$	400.00	Deposit
1045 · REDWOOD HARBOR VILLAGE 0707	07/29/22	\$	400.00	Deposit
TOTAL JULY RHV 2022 CCHD DEPOSITS			\$	7,870.00

Account	Date	Amount	Memo
1045 · REDWOOD HARBOR VILLAGE 0707	08/01/22	\$ 610.00	Deposit
1045 · REDWOOD HARBOR VILLAGE 0707	08/01/22	\$ 900.00	Deposit
1045 · REDWOOD HARBOR VILLAGE 0707	08/02/22	\$ 400.00	Deposit
1045 · REDWOOD HARBOR VILLAGE 0707	08/02/22	\$ 1,250.00	Deposit
1045 · REDWOOD HARBOR VILLAGE 0707	08/03/22	\$ 400.00	Deposit
1045 · REDWOOD HARBOR VILLAGE 0707	08/04/22	\$ 400.00	Deposit
1045 · REDWOOD HARBOR VILLAGE 0707	08/08/22	\$ 51.00	Deposit
1045 · REDWOOD HARBOR VILLAGE 0707	08/09/22	\$ 400.00	Deposit
1045 · REDWOOD HARBOR VILLAGE 0707	08/10/22	\$ 450.00	Deposit
1045 · REDWOOD HARBOR VILLAGE 0707	08/11/22	\$ 51.00	Deposit
1045 · REDWOOD HARBOR VILLAGE 0707	08/12/22	\$ 400.00	Deposit
1045 · REDWOOD HARBOR VILLAGE 0707	08/15/22	\$ 500.00	Deposit
1045 · REDWOOD HARBOR VILLAGE 0707	08/30/22	\$ 400.00	Deposit
TOTAL AUGUST RHV 2022 CCHD DEPOSITS			\$ 5,602.00

Account	Date	Amount	Memo
1045 · REDWOOD HARBOR VILLAGE 0707	09/01/22	\$ 800.00	Deposit
1045 · REDWOOD HARBOR VILLAGE 0707	09/01/22	\$ 900.00	Deposit
1045 · REDWOOD HARBOR VILLAGE 0707	09/02/22	\$ 800.00	Deposit
1045 · REDWOOD HARBOR VILLAGE 0707	09/02/22	\$ 1,310.00	Deposit
1045 · REDWOOD HARBOR VILLAGE 0707	09/06/22	\$ 343.00	Deposit
1045 · REDWOOD HARBOR VILLAGE 0707	09/06/22	\$ 400.00	Deposit
1045 · REDWOOD HARBOR VILLAGE 0707	09/06/22	\$ 1,350.00	Deposit
1045 · REDWOOD HARBOR VILLAGE 0707	09/07/22	\$ 400.00	Deposit
1045 · REDWOOD HARBOR VILLAGE 0707	09/13/22	\$ 400.00	Deposit
TOTAL SEPTEMBER RHV 2022 CCHD DEPOSITS			\$ 6,703.00

Account	Date	Amount	Memo
1047 · BAYSIDE RV PARK 1766	07/01/22	\$ 1,500.00	Deposit
1047 · BAYSIDE RV PARK 1766	07/01/22	\$ 550.80	Deposit
1047 · BAYSIDE RV PARK 1766	07/01/22	\$ 377.40	Deposit
1047 · BAYSIDE RV PARK 1766	07/01/22	\$ 1,323.60	Deposit
1047 · BAYSIDE RV PARK 1766	07/03/22	\$ 15.00	Deposit
1047 · BAYSIDE RV PARK 1766	07/05/22	\$ 1,175.00	Deposit
1047 · BAYSIDE RV PARK 1766	07/06/22	\$ 1,144.00	Deposit
1047 · BAYSIDE RV PARK 1766	07/06/22	\$ 501.00	Deposit
1047 · BAYSIDE RV PARK 1766	07/08/22	\$ 405.00	Deposit
1047 · BAYSIDE RV PARK 1766	07/09/22	\$ 10.00	Deposit
1047 · BAYSIDE RV PARK 1766	07/15/22	\$ 385.00	Deposit
1047 · BAYSIDE RV PARK 1766	07/18/22	\$ 10.00	Deposit
1047 · BAYSIDE RV PARK 1766	07/21/22	\$ 385.00	Deposit
1047 · BAYSIDE RV PARK 1766	07/22/22	\$ 1,366.13	Deposit
1047 · BAYSIDE RV PARK 1766	07/25/22	\$ 5.00	Deposit
1047 · BAYSIDE RV PARK 1766	07/25/22	\$ 436.00	Deposit

CRESCENT CITY HARBOR DISTRICT DEPOSITS 07/01/2022 THROUGH 09-16-2022

Account	Date	Amount	Memo
1047 · BAYSIDE RV PARK 1766	07/25/22	\$ 40.80	Deposit
1047 · BAYSIDE RV PARK 1766	07/26/22	\$ 385.00	Deposit
1047 · BAYSIDE RV PARK 1766	07/26/22	\$ 40.80	Deposit
1047 · BAYSIDE RV PARK 1766	07/26/22	\$ 950.00	Deposit
1047 · BAYSIDE RV PARK 1766	07/26/22	\$ 548.20	Deposit
1047 · BAYSIDE RV PARK 1766	07/27/22	\$ 285.60	Deposit
1047 · BAYSIDE RV PARK 1766	07/27/22	\$ 531.60	Deposit
1047 · BAYSIDE RV PARK 1766	07/28/22	\$ 510.00	Deposit
1047 · BAYSIDE RV PARK 1766	07/29/22	\$ 306.00	Deposit
1047 · BAYSIDE RV PARK 1766	07/29/22	\$ 1,329.22	Deposit
TOTAL JULY 2022 BAYSIDE DEPOSITS		\$ 14,516.15	

Account	Date	Amount	Memo
1047 · BAYSIDE RV PARK 1766	08/01/22	\$ 456.00	Deposit
1047 · BAYSIDE RV PARK 1766	08/01/22	\$ 1,598.00	Deposit
1047 · BAYSIDE RV PARK 1766	08/01/22	\$ 3,545.45	Deposit
1047 · BAYSIDE RV PARK 1766	08/02/22	\$ 800.00	Deposit
1047 · BAYSIDE RV PARK 1766	08/02/22	\$ 2,575.86	Deposit
1047 · BAYSIDE RV PARK 1766	08/03/22	\$ 796.60	Deposit
1047 · BAYSIDE RV PARK 1766	08/03/22	\$ 1,685.00	Deposit
1047 · BAYSIDE RV PARK 1766	08/04/22	\$ 10.00	Deposit
1047 · BAYSIDE RV PARK 1766	08/04/22	\$ 996.00	Deposit
1047 · BAYSIDE RV PARK 1766	08/04/22	\$ 153.00	Deposit
1047 · BAYSIDE RV PARK 1766	08/04/22	\$ 731.80	Deposit
1047 · BAYSIDE RV PARK 1766	08/05/22	\$ 102.00	Deposit
1047 · BAYSIDE RV PARK 1766	08/05/22	\$ 122.40	Deposit
1047 · BAYSIDE RV PARK 1766	08/08/22	\$ 875.00	Deposit
1047 · BAYSIDE RV PARK 1766	08/08/22	\$ 2,726.20	Deposit
1047 · BAYSIDE RV PARK 1766	08/08/22	\$ 770.00	Deposit
1047 · BAYSIDE RV PARK 1766	08/09/22	\$ 395.00	Deposit
1047 · BAYSIDE RV PARK 1766	08/11/22	\$ 5.00	Deposit
1047 · BAYSIDE RV PARK 1766	08/11/22	\$ 835.00	Deposit
1047 · BAYSIDE RV PARK 1766	08/11/22	\$ 775.00	Deposit
1047 · BAYSIDE RV PARK 1766	08/11/22	\$ 500.00	Deposit
1047 · BAYSIDE RV PARK 1766	08/12/22	\$ 204.00	Deposit
1047 · BAYSIDE RV PARK 1766	08/15/22	\$ 1,270.00	Deposit
1047 · BAYSIDE RV PARK 1766	08/15/22	\$ 385.00	Deposit
1047 · BAYSIDE RV PARK 1766	08/16/22	\$ 10.00	Deposit
1047 · BAYSIDE RV PARK 1766	08/16/22	\$ 81.60	Deposit
1047 · BAYSIDE RV PARK 1766	08/16/22	\$ 654.00	Deposit
1047 · BAYSIDE RV PARK 1766	08/17/22	\$ 15.00	Deposit
1047 · BAYSIDE RV PARK 1766	08/17/22	\$ 1,038.00	Deposit
1047 · BAYSIDE RV PARK 1766	08/18/22	\$ 10.00	Deposit
1047 · BAYSIDE RV PARK 1766	08/19/22	\$ 970.87	Deposit
1047 · BAYSIDE RV PARK 1766	08/19/22	\$ 495.42	Deposit
1047 · BAYSIDE RV PARK 1766	08/22/22	\$ 20.40	Deposit
1047 · BAYSIDE RV PARK 1766	08/22/22	\$ 395.00	Deposit
1047 · BAYSIDE RV PARK 1766	08/22/22	\$ 400.00	Deposit
1047 · BAYSIDE RV PARK 1766	08/24/22	\$ 385.00	Deposit

CRESCENT CITY HARBOR DISTRICT DEPOSITS 07/01/2022 THROUGH 09-16-2022

Account	Date	Amount	Memo
1047 · BAYSIDE RV PARK 1766	08/24/22	\$ 102.00	Deposit
1047 · BAYSIDE RV PARK 1766	08/24/22	\$ 500.00	Deposit
1047 · BAYSIDE RV PARK 1766	08/25/22	\$ 1,039.00	Deposit
1047 · BAYSIDE RV PARK 1766	08/26/22	\$ 209.00	Deposit
1047 · BAYSIDE RV PARK 1766	08/26/22	\$ 450.00	Deposit
1047 · BAYSIDE RV PARK 1766	08/26/22	\$ 275.40	Deposit
1047 · BAYSIDE RV PARK 1766	08/29/22	\$ 20.00	Deposit
1047 · BAYSIDE RV PARK 1766	08/31/22	\$ 897.40	Deposit
1047 · BAYSIDE RV PARK 1766	08/31/22	\$ 153.00	Deposit
TOTAL BAYSIDE AUGUST 2022 DEPOSITS		\$ 30,433.40	

Account	Date	Amount	Memo
1047 · BAYSIDE RV PARK 1766	09/01/22	\$ 425.80	Deposit
1047 · BAYSIDE RV PARK 1766	09/01/22	\$ 1,210.80	Deposit
1047 · BAYSIDE RV PARK 1766	09/02/22	\$ 385.00	Deposit
1047 · BAYSIDE RV PARK 1766	09/02/22	\$ 8,077.20	Deposit
1047 · BAYSIDE RV PARK 1766	09/02/22	\$ 1,433.79	Deposit
1047 · BAYSIDE RV PARK 1766	09/06/22	\$ 947.00	Deposit
1047 · BAYSIDE RV PARK 1766	09/06/22	\$ 1,621.20	Deposit
1047 · BAYSIDE RV PARK 1766	09/06/22	\$ 2,331.60	Deposit
1047 · BAYSIDE RV PARK 1766	09/06/22	\$ 2,326.00	Deposit
1047 · BAYSIDE RV PARK 1766	09/07/22	\$ 30.40	Deposit
1047 · BAYSIDE RV PARK 1766	09/07/22	\$ 436.00	Deposit
1047 · BAYSIDE RV PARK 1766	09/08/22	\$ 450.00	Deposit
1047 · BAYSIDE RV PARK 1766	09/08/22	\$ 1,873.00	Deposit
1047 · BAYSIDE RV PARK 1766	09/09/22	\$ 15.00	Deposit
1047 · BAYSIDE RV PARK 1766	09/09/22	\$ 385.00	Deposit
1047 · BAYSIDE RV PARK 1766	09/12/22	\$ 1,240.94	Deposit
1047 · BAYSIDE RV PARK 1766	09/12/22	\$ 132.40	Deposit
1047 · BAYSIDE RV PARK 1766	09/13/22	\$ 15.00	Deposit
1047 · BAYSIDE RV PARK 1766	09/14/22	\$ 10.00	Deposit
1047 · BAYSIDE RV PARK 1766	09/15/22	\$ 395.00	Deposit
TOTAL BAYSIDE SEPTEMBER 2022 DEPOSITS		\$ 23,741.13	



3. New Business

- a. Review and vote to approve proposal by Beverly Noll for the construction of a memorial bench to be placed on Anchor Way in the Harbor District.**

Public Comment?

TO: Crescent City Harbor District – Board of Directors
FROM: Beverly Noll
RE: Cement Bench in honor of my son Tate Noll
DATE: August 15, 2022

I am requesting permission to place a cement bench (I will purchased),
on Anchor Way in the Crescent City Harbor District.

Thank you kindly,

A handwritten signature in cursive script that reads "Beverly Noll". The signature is written in black ink and is positioned below the typed name.

Beverly Noll

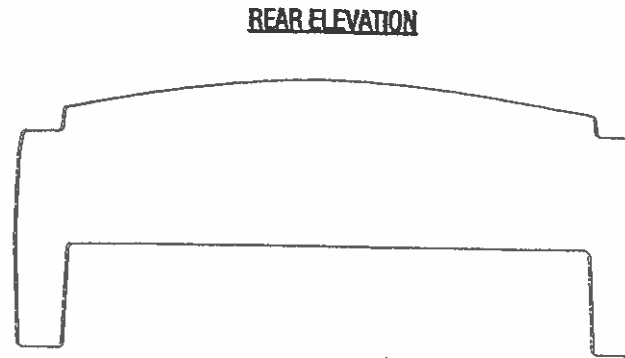
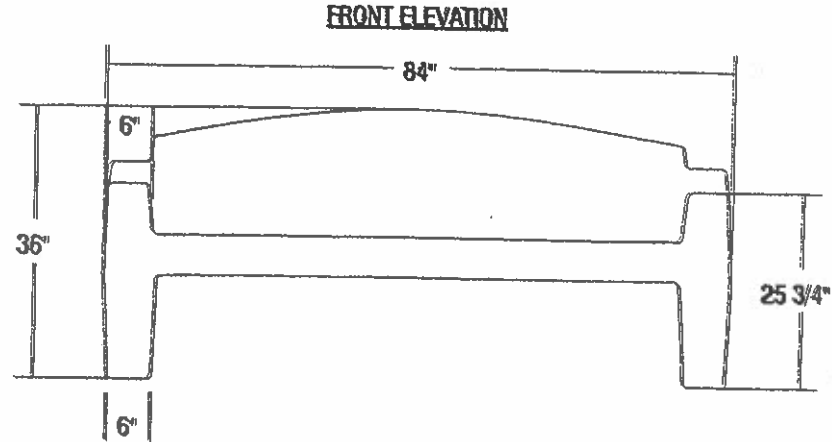
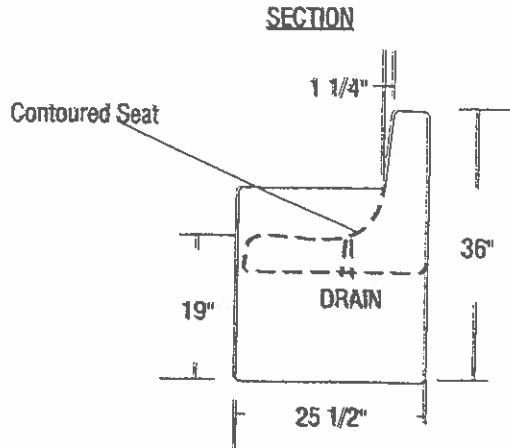
MODEL #408 CONCRETE BENCH WITH BACK AND
ARMRESTS - (1) PIECE WITH CONTOURED SEAT

OUTDOOR CREATIONS, INC.

SCALE: 1" = 24"

DATE:

DRAWN BY: MNC



NOTES:

1. Concrete mix design to include a mixture of Portland Cement, water, coarse and fine aggregates, pure mineral oxide coloring agents (when applicable) to yield a minimum compressive strength of 5000 psi.
2. Final product shall be reinforced with #4 and #5 rebar grid.
3. Product is cast in 1-piece with no assembly required.
4. Hairline cracks may develop over time. These are not structural failures, but inherent characteristics of the material itself.
5. Air pockets are a common occurrence in precast products. The frequency and size of air pockets are variable and to be expected, especially on vertical surfaces.
6. Concrete corners and edges will chip if not handled according to guidelines. Patch kits are available but may or may not blend and can be variable.
7. There is a level of care and maintenance associated with your product and is the responsibility of the end user. Choosing the right sealer can help minimize those costs.

INSTALLATION RECOMMENDATIONS:

1. Bench requires epoxy applied to cover bottom of entire leg.
2. Epoxy adhesive should be checked periodically to ensure continued adhesion.
3. Bench may also be mechanically attached.

chad@outdoorcreations.com -
530-338-8366

Email
Chad@outdoorcreations.com

WEIGHT: 2000 LBS
TEXTURE:
COLOR:
SEALER:



**OUTDOOR
CREATIONS
INC.**
2270 Barney Street
Anderson, CA 96007
(530) 365-6108
FAX (530) 365-5129

shop 530-365-6106
FAX 530-365-5129

14 to 16 weeks



3. New Business

- b. Review and vote to approve the Audit for FY2021.**

Public Comment?

Crescent City Harbor District

Crescent City, California

DRAFT

Basic Financial Statement

*For the year ended June 30, 2021 (with summarized
comparative totals as of and for the year ended June 30, 2020)*

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Crescent City Harbor District
For the year ended June 30, 2021
(With summarized comparative totals as of and for the year then ended June 30, 2020)
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INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners
of Crescent City Harbor District
Crescent City, California

Report on the Financial Statements

We have audited the accompanying financial statements of Crescent City Harbor District (CCHD), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the CCHD's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the CCHD's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Qualified Opinions on the CCHD

Bank reconciliation of the CCHD's bank accounts were not performed during fiscal year 2021. In addition, management was not able to fully explain the material adjustments recorded in the cash accounts. Missing transactions were noted in specific accounts during the audit. Accordingly, we were unable to obtain sufficient appropriate audit evidence on which to base our opinion on the cash and investments account. The amount by which this matter would affect the assets, net position, revenues and expenses of the CCHD has not been determined.

Qualified Opinions on the CCHD

In our opinion, except for the effects of the matter described in the "Basis for Qualified Opinion on CCHD" paragraph, the accompanying financial statements present fairly, in all material respects, the respective financial position of the CCHD, as of June 30, 2021, and the respective changes in financial position and cash flow thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the defined benefit pension plan information on pages 32-35 to be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Government Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

To the Board of Commissioners
of Crescent City Harbor District
Crescent City, California
Page 3

Report on Summarized Comparative Information

The prior year summarized comparative information has been derived from the District's 2020 financial statements. The prior year financial statements of the District as of June 30, 2020, were audited by other auditors whose report dated November 11, 2021, expressed an unmodified opinion on those statements.

Badawi & Associates, CPAs
Berkeley, California
September xx, 2022

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**BASIC
FINANCIAL STATEMENTS**

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Crescent City Harbor District

Statement of Net Position

June 30, 2021

(With summarized comparative totals as of June 30, 2020)

	2021	2020
ASSETS		
Current assets:		
Cash and Investments	\$ 1,815,098	\$ 2,056,574
Accounts Receivable	57,179	93,100
Grants Receivable	-	150,784
Taxes Receivable	143,118	-
Inventory of Materials and Supplies	14,945	30,324
Loans Receivable	-	15,650
Prepaid Expenses	1,193	1,443
Total current assets	2,031,533	2,347,875
Noncurrent assets:		
Capital Assets:		
Non Depreciable Capital Assets	465,511	441,126
Depreciable Capital Assets, net	31,353,543	35,284,904
Other noncurrent assets	35,000	35,000
Total noncurrent assets	31,854,054	35,761,030
Total assets	33,885,587	38,108,905
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflows of resources related to pension	204,300	128,218
Total deferred outflows of resources	204,300	128,218
LIABILITIES		
Current liabilities:		
Accounts payable	75,887	99,120
Accrued payroll liabilities	38,237	22,402
Customer Deposit	23,226	194,008
Interest payable	145,584	148,023
Current portion of compensated Absences	54,408	8,783
Current portion of long term debt	195,526	184,219
Other Current Liabilities	(167)	69
Total current liabilities	532,701	656,624
Noncurrent liabilities:		
Long term portion of long term debt	5,175,395	5,362,541
Net pension Liability	824,666	791,023
Long term portion of compensated Absences	18,337	14,005
Total noncurrent liabilities	6,018,399	6,167,569
Total liabilities	6,551,100	6,824,193
DEFERRED INFLOWS OF RESOURCES		
Deferred inflows of resources related to pension	96,593	84,934
Total deferred inflows of resources	96,593	84,934
NET POSITION		
Net investment in capital assets	26,855,369	30,678,698
Unrestricted	586,825	649,298
Total net position	\$ 27,442,194	\$ 31,327,996

Crescent City Harbor District
Statement of Revenues, Expenses and Changes in Net Position
For the year ended June 30, 2021
(With summarized comparative totals for the year ended June 30, 2020)

	2021	2020
OPERATING REVENUES:		
Slip rentals	\$ 366,780	\$ 408,288
Launching, day use fees, travel lift, transient and other services	55,604	107,571
Rents and concessions	1,352,716	1,421,655
Other miscellaneous income	22,381	34,443
Total Operating Revenues	1,797,481	1,971,957
OPERATING EXPENSES:		
Advertising	468	5,404
Audit	18,222	19,451
Bad Debts	222,516	1,791
Depreciation	3,931,361	3,935,883
Election Cost	360	-
Fuel, oil and grease	21,221	13,782
Insurance	176,877	229,295
Legal	78,962	169,111
Office and administrative	78,634	41,452
Operating Supplies	2,190	2,222
Other	38,651	112,568
Outside Services	65,684	50,946
Payroll Expenses	912,212	977,346
Payroll Taxes	54,976	21,598
Repairs and maintenance-materials	27,601	17,921
Repairs and maintenance-Services	117,400	82,742
Travel	6,942	16,712
Utilities and Telephones	374,235	438,688
Total operating Expenses	6,128,512	6,136,912
OPERATING INCOME (LOSS)	(4,331,031)	(4,164,955)
NONOPERATING REVENUES (EXPENSES)		
Property Taxes and assessments income net of administration fees	514,441	379,143
Legal Settlement	305,000	-
Interest income	12,846	34,522
Interest expense	(174,217)	(192,085)
Total nonoperating revenues (expenses)	658,070	221,580
Change in net position	(3,672,961)	(3,943,375)
NET POSITION:		
Net Position, Beginning of year	31,327,996	36,330,103
Restatement	(212,841)	(1,058,732)
Restated beginning of year	31,115,155	35,271,371
Net of Position, End of year	\$ 27,442,194	\$ 31,327,996

See accompanying Notes to Basic Financial Statements.

Crescent City Harbor District

Statement of Cash Flows

For the year ended June 30, 2021

(With summarized comparative totals for the year ended June 30, 2020)

	2021	2020
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash receipts from customers	\$ 1,395,971	\$ 1,379,335
Cash receipts from other income	460,995	641,120
Payments to suppliers	(1,257,292)	(1,152,412)
Payments to employees	(932,176)	(1,003,297)
Net cash provided by (used in) operating activities	(332,502)	(135,254)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:		
Taxes and grants received	522,107	379,143
Legal settlement received	305,000	-
Net cash provided by (used in) noncapital financing activities	827,107	379,143
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Acquisition of capital assets	(24,385)	-
Payments of long term debts	(175,838)	(181,390)
Interest paid on long term debts	(176,656)	(179,486)
Net cash provided (used) by capital and related financing activities	(376,879)	(360,876)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Interest received	12,846	34,522
Net cash provided by (used in) investing activities	12,846	34,522
Net cash flows	130,572	(82,465)
CASH AND INVESTMENTS - Beginning of year	2,056,574	2,139,039
Beginning of year restatement	(372,048)	-
CASH AND INVESTMENTS - End of year	\$ 1,815,098	\$ 2,056,574
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES:		
Operating income (loss)	\$ (4,331,031)	\$ (4,164,955)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities		
Depreciation	3,931,361	3,935,883
Changes in assets, liabilities, deferred outflows, and deferred inflows (Increase) decrease in:		
Accounts receivable	51,216	(16,175)
Inventory of materials and supplies	330	(807)
Other current assets	-	202
Prepaid expenses	250	11,044
Loan receivable	15,650	-
Deferred outflows of resources	(76,082)	66,922
Increase (decrease) in:		
Accounts payable	(35,538)	10,682
Accrued payroll liabilities	15,835	(39,404)
Compensated absences	49,957	-
Net pension liability	33,643	35,051
Customer deposit	(7,961)	3,812
Other current liabilities	8,209	65
Deferred inflow of resources	11,659	22,426
Net cash provided by (used in) operating activities	\$ (332,502)	\$ (135,254)

See accompanying Notes to Basic Financial Statements.

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NOTES TO BASIC FINANCIAL STATEMENTS

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Crescent City Harbor District
Notes to Basic Financial Statements
For the year ended June 30, 2021

1. SUMMARY OF SIGNIFICANT POLICIES

A. Organization and Activities

The Crescent City Harbor District (the "CCHD") was created effective November 8, 1931, by the vote of the people of Del Norte County in accordance of chapter 704 of the statutes of 1931. The district started its operation in 1932; and in September of 1963, District received a land grant from state of California under chapter 1510 of the new statues of 1963. The Land Grant gave District, the title to the land on the seabed floor and extending upward and inward to the mean high tide line of 1929, as shown on the maps attached to the Original Land Grant of Chapter 1510 of the Statutes of 1963. Now, CCHD comprises of granted Land and few simple parcels acquired over time.

The District oversees improvement and operations of the harbor of the Crescent City, construction operation, maintenance of wharves, docks, piers, slips, quays, and facilities for the promotion and accommodation of commerce, navigation, fisheries, and public recreation. In addition, District has leased several commercial buildings and businesses located upon the land owned by the District surrounding the harbor, from which rental income is received.

B. Reporting Entity

The CCHD is a legally separate and independent entity that has no component unit organization under its control. Therefore, this annual financial report and the financial statements contained within represent solely the activities, transactions, and status of the CCHD.

The District was organized under the California Harbors and Navigation Code, Division 8, Part 3, and is governed by a five-person elected Board of Commissioners. Board of Commissioners govern all the activities of the district. All registered voters in the County of Del Norte are eligible to run for the Board of Commissions; and also, to vote in the election. The CCHD's managed land is located along the Pacific Ocean at the South end of the Crescent City. A portion of the District's property is within the city limits of Crescent City, but most of the District's property is located within the County of Del Norte.

Crescent City Harbor District
Notes to Basic Financial Statements
For the year ended June 30, 2021

1. SUMMARY OF SIGNIFICANT POLICIES, Continued

C. Basis of Accounting

The government-wide financial statements (i.e., the statement of net position, the statement of revenues, expenses and changes in net position, and cash flows) report information about the primary government (the CCHD). The financial statements are prepared using the accrual basis of accounting. Revenues are recognized when earned, and expenses are recognized when incurred.

The financial statements are presented in accordance with the provisions of GASB Statement No. 34 *Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments* as amended by GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, and *Audits of State and Local Governmental Units* issued by the Governmental Accounting Standards Board. Statement No. 34 established standards for external financial reporting for all state and local governmental entities. Statement No. 63 requires the classification of net position into three components – net investment in capital assets; restricted; and unrestricted. These classifications are defined as follows:

- Net investment in capital assets – This component of net position consists of capital assets, including restricted capital assets, net of accumulated depreciation reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds are not included in the calculation of net investment in capital assets. Rather, that portion of the debt is included in the same net position component as the unspent proceeds.
- Restricted – This component of net position consists of constraints placed on resources through external constraints imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.
- Unrestricted – This component of net position consists of resources that do not meet the definition of “restricted” or “net investment in capital assets.”

Enterprise Funds are major funds of CCHD. Enterprise fund operating and financing activities are similar to private business organization with the goal of providing continuing services to general people with financed resources or via resources generated via operations.

D. Cash and investments

The CCHD considers money market funds and all equivalent liquid debt instruments purchased with a maturity of three months or less to be cash equivalents. Deposits with the State of California’s Local Agency Investment Fund (LAIF) Operating Fund and the investments portfolio managed by financial institutions are considered cash equivalents. Fair market Value is calculated for eligible investments based on current quoted market price. Additional Cash and investment details in Note 2.

E. Grants receivable

Grants receivables relate to expense reimbursements due from governmental and other agencies and are expected to be fully collectible. Accordingly, an allowance for doubtful accounts is not provided.

Crescent City Harbor District
Notes to Basic Financial Statements
For the year ended June 30, 2021

1. SUMMARY OF SIGNIFICANT POLICIES, Continued

F. Capital Assets - Leasehold Improvements and Equipment

The threshold for capitalization is \$5,000 and useful life of more than 1 year, in accordance with federal guidelines. Items that meet the capitalized threshold are recorded as capital assets and are depreciated based on their estimated useful lives on a straight-line basis. Useful lives of asset's categories are as follows:

Asset Class	Estimated Useful Life
Autos and trucks	3 to 5 years
Wharves, Docks, and Marinas	5 to 30 years
Sewer Lift Station	5 to 30 years
Coast Guard Facility	20 to 50 years
Launch Ramps	10 to 50 years
Street Road and Parks	10 to 50 years
Buildings and improvements	5 to 40 years
Furniture	3 to 5 years
Machinery and Equipment	5 to 20 years

Assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset's life are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

G. Inventory

CCHD uses consumption method of accounting for inventory. Inventory is recorded at acquisition and then expensed out on consumption. Under the consumption method, inventory acquisitions are recorded in the inventory account initially and charged as expenses when used.

H. Accrued Vacation and Sick leave

Accumulated unpaid employee vacation benefits and sick leave are recognized as liabilities of the District and are accrued when incurred. Vacation with pay and sick leave accumulates for regular career employees. Vacations and sick leave accrual are incurred as per policy. As of June 30, 2021, the compensated absences balance was \$72,745.

Crescent City Harbor District
Notes to Basic Financial Statements
For the year ended June 30, 2021

1. SUMMARY OF SIGNIFICANT POLICIES, Continued

I. Long term Obligation

In the statement of net position, long-term debt, and other long-term obligations are reported as liabilities in the applicable business-type activities statement of net position. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources, while discounts on debt issuances are reported as other financing uses. Issuance costs, whether withheld from the actual debt proceeds received, are reported as debt service expenditures.

J. Deferred Outflows and Inflows of Resources

Pursuant to GASB Statement Nos. 63, Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position, and 65, Items Previously Reported as Assets and Liabilities, CCHD recognize deferred outflows and inflows of resources. A deferred outflow of resources is defined as a consumption of net position by the government that is applicable to a future reporting period. A deferred inflow of resources is defined as an acquisition of net position by the government that is applicable to a future reporting period. Refer to Note 9 for the list of deferred outflows and deferred inflows of resources that CCHD have recognized as of June 30, 2021.

K. Pension

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of CCHD's California Public Employees' Retirement System (CalPERS) plan (Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

L. Property Taxes

The State of California (the State) Constitution Article XIII A provides that the combined maximum property tax rate on any given property may not exceed one percent (1%) of its assessed value unless an additional amount for general obligation debt has been approved by voters. The assessed value is calculated at 100% of market value as defined by Article XIII A and may be adjusted by no more than two percent (2%) per year unless the property is sold, transferred, or improved. The State Legislature has determined the method of distribution of receipts from one percent (1%) tax levy among the counties, cities, school districts, and other districts.

Del Norte County assesses, bills for, and collects property taxes as follows

	<u>SECURED</u>	<u>UNSECURED</u>
LIEN DATES:	March 1	March 1
LEVY DATES	July 1	July 1
DUE DATES	50% on November 1 and 50% on March 1	July 1
DELINQUENT AS OF	December 10 (for November) and April 10 (for March)	August 31

Crescent City Harbor District
Notes to Basic Financial Statements
For the year ended June 30, 2021

1. SUMMARY OF SIGNIFICANT POLICIES, Continued

M. Property Taxes, Continued

The term "unsecured" refers to taxes on personal property other than real estate, land, and buildings. These taxes are secured by liens on the property being taxed.

Property taxes levied are recorded as revenue when received in the fiscal year of the levy because of the adoption of the "alternate method of property tax distribution," known as the Teeter Plan, by the District and the County of Del Norte (the County). The Teeter Plan authorizes the Controller of the County to allocate 100% of the secured property taxes billed but not yet paid.

The County remits tax monies to the District in three installments, as follows:

- i) 55% remitted on December 15
- ii) 40% remitted on April 15
- iii) 5% remitted on June 15

N. Use of Estimates

The process of presenting financial information requires the use of estimates and assumptions regarding certain assets and liabilities and their related income and expense items. Grant reimbursements and construction costs are especially vulnerable to such assumptions and accordingly actual results may differ from estimated amounts.

O. Deficit Fund Balance/Net position

The financial statements reflect no deficit fund balance/net position as of June 30, 2021, and June 30, 2020, respectively.

2. CASH AND INVESTMENTS

Cash and cash equivalents as of June 30, 2021 are as follows:

Crescent City Harbor District		Carrying Value
Cash in bank:		
Checking and Savings	\$	418,061
Cash on hand:		
Petty Cash		2,080
<u>Investment:</u>		
LAIF		1,394,957
		<hr/>
Total cash and investments, 2021	\$	1,815,098
Total cash and investments, 2020	\$	2,056,574

Crescent City Harbor District
Notes to Basic Financial Statements
For the year ended June 30, 2021

2 CASH AND INVESTMENTS, Continued

At June 30, 2021, the District's checking and saving accounts' cash balance in the bank before reconciliation items totaled to \$418,061.

The District is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by California Government Code Section 16429 under the oversight of the Treasurer of the State of California. The District's investments with LAIF at June 30, 2021, include a portion of the pool funds invested in Structured Notes and Asset-Backed Securities. These investments include the following:

Structured Notes - are debt securities (other than asset-backed securities) whose cash flow characteristics (coupon rate, redemption amount, or stated maturity) depend upon one or more indices and/or have embedded forwards or options.

Asset-Backed Securities - the bulk of which are mortgage-backed securities, entitle their purchasers to receive a share of the cash flows from a pool of assets such as principal and interest repayments from a pool of mortgages (such as Collateralized Mortgage Obligations) or credit card receivables.

As of June 30, 2021, the District had \$1,394,957 invested in LAIF, which had invested 2.31% of the pool investment funds in Structured Notes and Asset-Backed Securities as compared to 3.37% in the previous year. The LAIF fair value factor of 1.00008297 was used to calculate the fair value of the investments in LAIF.

A. Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party.

To mitigate the custodial credit risk, the District requires that all its managed investments be held in the name of the District, and deposits in banks must meet the requirements of the California Government Code. Under this code, deposits of more than \$250,000 must be collateralized at 105 percent to 150 percent of the value of the deposit to guarantee the safety of the public funds. The first \$250,000 of the District's deposits are insured by the Federal Deposit Insurance Corporation (FDIC). Deposits of more than the \$250,000 insured amount are uncollateralized. The District's investment policy does not further limit its deposits. As of June 30, 2021, the CCHD's cash in bank balances of \$418,061 exceeded the \$250,000 deposit insurance of the Federal Deposit Insurance Corporation (FDIC) by \$168,061.

B. Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented below is the minimum rating required by (where applicable) the California Government Code, CCHD's investment policy, or debt agreements, and the actual rating as of year-end for each investment type.

Crescent City Harbor District
Notes to Basic Financial Statements
For the year ended June 30, 2021

2. CASH AND INVESTMENTS, Continued

C. Concentrations of Credit Risk

The investment policy of the CCHD contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. State law restricts the District's investments in commercial paper to 40% of its investment pool and to 10% per issuer and corporate bonds and medium-term notes to 30% of its investment pool and to 10% per issuer, and banker's acceptances to 15% of its investment pool and to 10% per issuer. As of June 30, 2021, the CCHD have no investments in any one issuer (other than money market funds and external investment pools) that represent 10% or more of total.

D. Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment the greater the sensitivity of its fair value to changes in market interest rates.

E. Fair Value Measurement

GASB 72 establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. CCHD categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset.

- Level 1 inputs are quoted prices for identical assets or liabilities in active markets that government can access at the measurement date.
- Level 2 inputs are other than quoted prices included in Level 1 that are observable for an asset or liability, either directly or indirectly.
- Level 3 inputs are unobservable inputs for an asset or liability.

The District's held no investments subject to the levelling disclosure as of June 30, 2021. The entire investment of the District is in LAIF, the fair value of which, as of June 30, 2021 was \$1,394,957, and maturity of 12 months or less.

Crescent City Harbor District
Notes to Basic Financial Statements
For the year ended June 30, 2021

3. CAPITAL ASSETS

The Capital Assets of CCHD at year end June 30, 2021 consist of the following:

	Balance July 1, 2020	Additions	Deletions	Balance June 30, 2021
Non Depreciable Capital Assets				
Land	\$ 441,126	\$ 24,385	\$ -	\$ 465,511
Total nondepreciable Capital Assets	441,126	24,385	-	465,511
Depreciable Capital Assets				
Equipment	357,501	-	-	357,501
Vehicles	15,217	-	-	15,217
Wharves, Docks and Marinas	61,689,501	-	-	61,689,501
Street, Roads and Parks	707,691	-	-	707,691
Sewer Lift Station	33,655	-	-	33,655
Buildings and Improvements	4,534,074	-	-	4,534,074
Total Depreciable Capital Assets	67,337,639	-	-	67,337,639
Less: Accumulated Depreciation	(32,052,735)	(3,931,361)	-	(35,984,096)
Total Depreciable Capital assets, net	35,284,904	3,931,361	-	31,353,543
Total Capital Assets, Net	\$ 35,726,030	\$ 3,955,746	\$ -	\$ 31,819,054

Depreciation expense included in indirect expenses for the year ended June 30, 2021 and June 30, 2020 amounted to \$3,931,361 and \$ 3,935,883 respectively.

4. LONG TERM DEBTS

Long-term debt previously consisted of several loan agreements between the District and the California Department of Boating and Waterways. Revenues originating from within the boundaries of the related project areas constituted security for repayment of the loans.

The District entered into an agreement with the Crescent City Harbor Public Financing Corporation to borrow \$5,425,000 under a Certificate of Participation dated September 27, 2012. The agreement calls for 38 annual payments of principal and interest to be made on September 1st of each year. The agreement bears interest at 3.5%. The annual installment payable is \$260,303; the first installment repayment started on September 1, 2012.

In July 2019, the District entered into a buy-out arrangement for \$600,000 with the former lessees of the Bayside RV Park. The arrangement calls for 71 monthly payments of \$8,381 split evenly between the two former business partners and a final payment of \$4,949 due on August 1, 2025. The District commenced monthly payments on August 1, 2019. As of June 30, 2021 the outstanding balance was \$407,237.

Crescent City Harbor District
Notes to Basic Financial Statements
For the year ended June 30, 2021

4 LONG TERM DEBTS, Continued

The following was the summary of changes in long-term debts during fiscal year ended June 30, 2021 and 2020.

	Balance July 1, 2020	Additions	Deletions	Balance June 30, 2021	Current Portion
USDA Harbor Reconstruction Loan	\$ 5,047,332	\$ -	\$ (83,647)	\$ 4,963,685	\$ 86,574
Bayside RV Park-buy out agreement	499,428	-	(92,191)	407,237	108,952
Total Long term Debt	\$ 5,546,760	\$ -	(175,838)	\$ 5,370,922	\$ 195,526

The following was the summary of annual debt service requirements to amortize USDA Harbor reconstruction debt outstanding as of June 30, 2021:

Year ended June 30	Principal	Interest
2022	86,574	173,729
2023	89,604	170,699
2024	92,740	167,563
2025	95,986	164,317
2026	99,346	160,957
2027-2031	551,386	750,131
2032-2036	654,872	646,644
2037-2041	777,782	523,733
2042-2046	923,760	377,754
2047-2051	1,097,138	204,377
2052-2053	494,497	26,110
Total	4,963,685	3,366,014
Less: Current Portion	86,574	
Total Noncurrent Portion	\$ 4,877,111	

The following was the summary of annual debt service requirements to amortize Bayside RV Park Buyout agreement debts outstanding as of June 30, 2021:

Year ended June 30	Former Partner-1	Former Partner-2	Total
2022	54,476	54,476	108,952
2023	50,286	50,286	100,572
2024	50,286	50,286	100,572
2025	48,570	48,571	97,141
Total	\$ 203,618	\$ 203,619	\$ 407,237

Crescent City Harbor District
Notes to Basic Financial Statements
For the year ended June 30, 2021

5 LEASES

The District leases several properties to various types of private businesses with lease terms that range from month-to-month to 25 years at varying monthly rental amounts.

All of the arrangements are classified as operating leases, and the future minimum rentals due to the District for non-cancelable leases and for each of the next three years is as follows:

Year ended June 30	Amount
2022	\$ 126,170
2023	123,170
2024	\$ 123,170
	<u>\$ 372,510</u>

6 2006 TSUNAMI DAMAGE

During the afternoon of November 15, 2006, the harbor was affected by a tsunami generated by an earthquake in the Kuril Islands. Dock H was completely destroyed, as was a portion of Dock G and Dock F. The majority of the remaining floats in the inner boat basin were damaged. Due to the extent of the damage and the cost of replacing individual floats, it was determined that the least cost alternative is to replace the entire inner basin float system, including pilings and gangways. Changes to electrical codes and standards require upgrading the electrical system. The Americans with Disabilities Act requires improving handicap access. At the start of construction, the engineer's estimate of replacement cost was \$32,867,009. Due to the magnitude of the damage, a State Disaster was declared, resulting in the District receiving a grant from the California Office of Emergency Services (Cal OES) for 75% of the actual cost of repairing the tsunami damage. In partnership with the County of Del Norte, the District was awarded a \$5,000,000 Community Development Block Grant (CDBG) through the Over the Counter (OTC) program to help match the Cal OES funding. Of the CDBT OTC grant, \$200,000 is earmarked for administration and labor compliance, leaving \$4,800,000.00 for project funding. As a result, the project was fully funded. As of June 30, 2019, the project has been completed and closed out with Cal OES. Expenditures for construction were \$22,615,418 of which the District's share was approximately \$5,657,000. Retention of the project has been released by Cal OES to the District.

7 2011 TSUNAMI DAMAGE

The morning of March 11, 2011, the District was again struck by a tsunami. This tsunami resulted from a 9.0 magnitude earthquake that originated near Tohoku, Japan. Where the 2006 tsunami damaged the majority of the docks in the inner boat basin, the 2011 tsunami destroyed the docks. By the end of the day on March 11, 2011, there were very few usable mooring spaces in the inner boat basin. Fortunately, nearly all of the active commercial fishing fleet based in the Harbor received sufficient warning and was able to evacuate before the tsunami struck. There was minor damage to Citizens' Dock (the main fish unloading facility) and no damage to the ice house or fueling facility. Although the main marina was destroyed, the commercial support facilities, the recreational marina, and all the land-based facilities remained intact. Due to the widespread damage from the 2011 tsunami, a federal disaster was declared. The District was required to pay 6.25% of the actual repair cost; the remaining 93.75% was funded by the Federal Emergency Management Agency and Cal OES. On a more positive note, when the 2011 tsunami struck, the District had just completed design, engineering, and permitting to replace the entire inner boat basin due to the 2006 tsunami. In the immediate aftermath of the 2011 tsunami, the District's priority was to remove damaged boats and docks from the inner

Crescent City Harbor District
Notes to Basic Financial Statements
For the year ended June 30, 2021

8 2011 TSUNAMI DAMAGE, Continued

boat basin, dredge the sand deposited in the inner boat basin by the tsunami, and install temporary docks for berthing the local fleet. By the beginning of the 2011/12 Dungeness crab season, these goals were accomplished, and there was no disruption of the local fleet's fishing activity. To finance the required tsunami repairs and consolidate all long-term debts, the District borrowed up to \$5.425 M from the USDA Rural Development program through the Crescent City Harbor Public Financing Corporation. See Note 4 for further discussion of this loan. With this loan, all tsunami repairs are fully funded. As of June 30, 2019, the project has been completed and closed out with Cal OES. Construction costs amounted to approximately \$21,837,000 of which the District's share was approximately \$1,364,800. Most of the 2011 tsunami projects were completed by the summer of 2017, with the remaining projects completed by December 31, 2017. Retention of the project has been released by Cal OES and FEMA to the District.

9 PENSION PLANS

A. Plan Description

The District contributes to the California Public Employees Retirement System (CalPERS), agent multiple-employer public employee defined benefit Pension Plan. CalPERS provides retirement, death and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. CalPERS acts as a common investment and administrative agent for participating public entities within the State of California. Benefits provisions and all other requirements are established by state statute and District ordinance. The Plan is included as a pension trust fund in the CalPERS Comprehensive Annual Financial Report, which is available online at www.calpers.ca.gov.

Crescent City Harbor District
Notes to Basic Financial Statements
For the year ended June 30, 2021

9. PENSION PLAN, Continued

B. Funding Policy

Active plan members in the Plan are required to contribute 7% of their covered salary. The District contributes 6% of the employee portion. The District is required to contribute the actuarially determined remaining amounts necessary to fund the benefits for its members. The actuarial methods and assumptions used are those adopted by the CalPERS Board of Administration. The required employer contribution rate for the fiscal year ended June 30, 2021, was 11.031% for the miscellaneous plan.

The contribution requirements of plan members are established by State statute, and the employer contribution is established and may be amended by CalPERS.

The Plan's provisions and benefits in effect as of June 30, 2021, are summarized as follows:

	Miscellaneous Plan	
	Prior to Jan. 1, 2013	On or after Jan. 1, 2013
Hire date		
Benefit formula	2% @ 55; max 2% COLA	2% @ 62; max 2% COLA
Benefit vesting schedule	5 years service	5 years service
Benefit payments	Monthly for life	Monthly for life
Retirement age	50	55
Monthly benefits , as a % of eligible compensation	2.418%	1.0% to 2.5%
Required employee contribution rates	7.000%	6.750%
Required employer contribution rates	11.031%	7.732%
Required UAL payment	\$89,372	\$2,959

Note:

Employees hired on January 1, 2013 and thereafter pay full employee contribution per adopted mutual understanding if the employee is considered a "classic" employee under PEPR.

C. Contributions

Section 20814(c) of the California Public Employees' Retirement Law (PERL) requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary. It shall be effective on July 1 following notice of a change in the rate. Funding contributions for both Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

The District's contributions to the Plan for the measurement period ended June 30, 2020 were \$35,558.

Crescent City Harbor District
Notes to Basic Financial Statements
For the year ended June 30, 2021

9. PENSION PLAN, Continued

D. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions

As of June 30, 2021, the Agency reported a net pension liability for its proportionate share of the net pension liability of the Plan of \$824,666.

The District's net pension liability for the Plan is measured as the proportionate share of the total net pension liability of the Plan. The net pension liability of the Plan is measured as of June 30, 2020, and the total pension liability for the Plan used to calculate the net pension liability was determined by actuarial valuations as of June 30, 2019, rolled forward to June 30, 2020 using standard update procedures. The District's proportionate of the net pension liability was based on the District's plan liability and asset-related information where available, and proportional allocations of individual plan amounts as of the valuation date where not available.

The Agency's proportionate share of the net pension liability for the Plan as of the measurement date June 30, 2019 and 2020 were as follows:

Proportion - June 30, 2019	0.00773%
Proportion - June 30, 2020	0.00758%
Change - Increase (Decrease)	<u>-0.00015%</u>

For the year ended June 30, 2021, the District recognized pension expense of \$106,231.

At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following resources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Pension contributions subsequent		
to measurement date	\$ 137,305	\$ -
Differences between actual and		
expected experience	42,497	-
Changes in assumption	-	5,582
Changes in employer's proportion	-	11,279
Differences between the employer's actual		
and the employer's proportionate		
share of contributions	-	79,732
Net differences between projected and actual		
earnings on pension plan investments	24,498	-
Total-2021	<u>\$ 204,300</u>	<u>\$ 96,593</u>
Total-2020	<u>128,218</u>	<u>84,934</u>

Crescent City Harbor District
Notes to Basic Financial Statements
For the year ended June 30, 2021

9. PENSION PLAN, Continued

D. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions, Continued

\$137,305 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Year Ending June 30	
2022	(32,867)
2023	\$ (9,231)
2024	449
2025	11,749

Actuarial Assumptions - The total pension liabilities in the June 30, 2019 actuarial valuations were determined using the following actuarial assumptions:

Investment rate of return		7.15%
Inflation		2.50%
Salary increases	Varies by Entry Age and Service	
Mortality rate table ¹	Derived using CalPERS' Membership Data for all Funds	
Post-retirement benefit increases	Contract COLA up to 2.5% until Purchasing Protection Allowance Floor on Purchasing Power applies	

Note: 1. The mortality table used was developed based on CalPERS-specific data. The table includes 15 years of mortality improvements using Society of Actuaries Scale 90% of scale MP 2016. For more details on this table, please refer to the December 2017 experience study report (based on CalPERS demographic data from 1997 to 2015) that can be found on the CalPERS website.

Discount Rate - The discount rate used to measure the total pension liability for the Plan was 7.15%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability. A detailed report testing these projections can be obtained from the CalPERS website.

The long-term expected rate of return on pension plan investments was determined using a building block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

Crescent City Harbor District
Notes to Basic Financial Statements
For the year ended June 30, 2021

9. PENSION PLAN, Continued

D. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions, Continued

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical and forecasted information for all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

Asset Class ¹	Assumed Asset Allocation	Real Return Years 1 - 10 ²	Real Return Years 11+ ³
Global Equity	50.00%	4.80%	5.98%
Global Fixed Income	28.00%	1.00%	2.62%
Inflation Sensitive	0.00%	0.77%	1.81%
Private Equity	8.00%	6.30%	7.23%
Real Estate	13.00%	3.75%	4.93%
Liquidity	1.00%	0.00%	-0.92%
Total	100%		

1 In the System's ACFR, Fixed income is included in Global Debt Securities; Liquidity is included in Short-term Investments; Inflation Assets are included in both Global Equity Securities and Global Debt Securities.

2 An expected inflation of 2.0% used for this period.

3 An expected inflation of 2.92% used for this period.

Crescent City Harbor District
Notes to Basic Financial Statements
For the year ended June 30, 2021

9. PENSION PLAN, Continued

D. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions, Continued

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate – The following presents the Agency’s proportionate share of the net pension liability for the Plan, calculated using the discount rate for the Plan, as well as what the Agency’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (6.15%) or 1-percentage point higher (8.15%) than the current rate:

	Miscellaneous Plan		
	1% Decrease	Current Rate	1% Increase
Discount Rate	6.15%	7.15%	8.15%
Total Net Pension Liability	\$ 2,360,757	\$ 824,666	\$ 464,337

E. Payable to the Pension Plan

As of June 30, 2021, the District has no outstanding contributions to the pension plan required for the year ended June 30, 2021.

10. SUBSEQUENT EVENTS

Management has evaluated subsequent events through September 13, 2022, the date at which the financial statements were available to be issued and have determined that no adjustments are necessary to the amounts reported in the accompanying financial statements nor have any subsequent events occurred, the nature of which would require disclosure. As the COVID-19 pandemic is complex and rapidly evolving, at this point, we cannot reasonably estimate the duration and severity of this pandemic, which could have a material adverse impact on our business, results of operations, and financial position.

Crescent City Harbor District
Notes to Basic Financial Statements
For the year ended June 30, 2021

11. PRIOR PERIOD ADJUSTMENTS

During the year ended June 30, 2021, the District restated its beginning net position by \$(153,913) as a result of the following prior period adjustment made to financial statements.

	Prior Period Adjustments							Net Position as Restated
	Net Position as Previously Reported	Cash	Inventory	Accounts Receivable	Accounts Payable	Deposit Payable	Miscellaneous Expense	
Proprietary Fund	\$ 31,327,996	\$ (372,048)	\$ (15,049)	\$ 15,295	\$ (12,305)	\$ 162,821	\$ 8,445	\$ 31,115,155

- Stale balances write off in these accounts: cash (\$19,950), inventory (\$15,049), Deposit payable (\$162,821)
- To correct the understatement of payroll tax in fiscal year 2020, with the amount of \$39,986.
- To bring cash balance from book balance to bank balance, in the amount of \$330,319, as bank reconciliation was not performed in fiscal year 2020 and 2021.
- To record adjustment in accounts receivable, and accounts payable and miscellaneous expense to correct the fiscal year 2021 net position.

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**REQUIRED SUPPLEMENTARY
INFORMATION**

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Crescent City Harbor District
Required Supplementary Information
For the year ended June 30, 2021

*Schedule of District's Proportionate Share of the Net Pension Liability - Last 10 Years**

Fiscal Year:	2021	2020	2019
Measurement date:	6/30/2020	6/30/2019	6/30/2018
	Miscellaneous Plan	Miscellaneous Plan	Miscellaneous Plan
Proportion of the net pension liability (asset)	0.00758%	0.00773%	0.00785%
Proportionate share of the net pension liability (asset)	\$ 824,666	\$ 791,023	\$ 755,972
Covered payroll	\$ 861,214	\$ 719,185	\$ 864,627
Proportionate share of the net pension liability (asset) as a percentage of covered payroll**	95.76%	109.99%	87.43%
Plan's proportionate share of the fiduciary net position as a percentage of the total pension liability**	75.10%	75.06%	75.26%

Notes to Schedule:

*Fiscal year 2015 was the 1st year of implementation, therefore only seven years are shown.

The CalPERS discount rate was increased from 7.5% to 7.65% in fiscal year 2016, and then decreased from 7.65% to 7.15% in fiscal year 2018.

The CalPERS mortality assumptions were adjusted in fiscal year 2019.

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2018	2017	2016	2015
6/30/2017	6/30/2016	6/30/2015	6/30/2014
Miscellaneous Plan	Miscellaneous Plan	Miscellaneous Plan	Miscellaneous Plan
0.00807%	0.00827%	0.00872%	0.00338%
\$ 800,223	\$ 715,615	\$ 598,618	\$ 607,204
\$ 557,255	\$ 466,299	\$ 469,699	\$ 487,084
143.60%	153.47%	127.45%	124.66%
73.31%	74.06%	78.40%	79.82%

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Crescent City Harbor District
Required Supplementary Information
For the year ended June 30, 2021

*Schedule of District's Pension Contributions - Last 10 Years**

	Fiscal year		
	2021	2020	2019
	Miscellaneous Plan	Miscellaneous Plan	Miscellaneous Plan
Actuarially determined contributions	\$ 137,305	\$ 35,558	\$ 76,215
Contributions in relation to the actuarially determined contributions	\$ (137,305)	\$ (35,558)	(76,215)
Contribution deficiency (excess)	\$ -	\$ -	\$ -
Covered payroll	\$ 861,214	\$ 719,185	\$ 864,627
Contributions as a percentage of covered payroll	4.13%	4.94%	8.81%

Notes to Schedule

*Fiscal year 2015 was the 1st year of implementation, therefore only seven years are shown.

Methods and assumptions used to determine contribution rates:

Valuation date (for contractually required contribution):			
Actuarial cost method:	Entry Age	Entry Age	Entry Age
Amortization method:	(1)	(1)	(1)
Assets valuation method:	Market Value	Market Value	Market Value
Inflation:	2.50%	2.63%	2.75%
Salary increases:	(2)	(2)	(2)
Investment rate of return:	7.00%	7.25%	7.375%
Retirement age:	(3)	(3)	(3)
Mortality:	(4)	(4)	(4)

- (1) Level percentage of payroll, closed
- (2) Depending on age, service, and type of employment
- (3) 50 for all plans, with the exception of 52 for Miscellaneous PEPRA 2% @62
- (4) Mortality

Fiscal year			
2018	2017	2016	2015
Miscellaneous Plan	Miscellaneous Plan	Miscellaneous Plan	Miscellaneous Plan
\$ 50,484	\$ 85,778	\$ 60,880	\$ 70,766
(50,484)	(85,778)	(60,880)	(70,766)
\$ -	\$ -	\$ -	\$ -
\$ 557,255	\$ 466,299	\$ 469,699	\$ 487,084
9.06%	18.40%	12.96%	14.53%

Entry Age (1) Market Value	Entry Age (1) Market Value	Entry Age (1) Market Value	Entry Age (1) Market Value 15 Year
2.75%	2.75%	2.75%	2.75%
(2) 7.50%	(2) 7.50%	(2) 7.50%	(2) 7.50%
(3)	(3)	(3)	(3)
(4)	(4)	(4)	(4)

us PEPR 2%@62

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Crescent City Harbor District

Crescent City, California

*Auditors' Communication of Material
Weaknesses*

For the year ended June 30, 2021

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September XX, 2022

To the Board of Commissioners
of Crescent City Harbor District
Crescent City, California

In planning and performing our audit of the financial statements of the business-type activities of the Crescent City Harbor District (District), as of and for the year ended June 30, 2021, in accordance with auditing standards generally accepted in the United States of America, we considered District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of District's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies described in the accompanying schedule of findings and responses as 2021-001, 2021-002, 2021-003 and 2021-004 to be material weaknesses.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control over financial reporting that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described in the accompanying schedule of findings and responses as 2021-005 to be a significant deficiency.

To the Board of Commissioners
Of Crescent City Harbor District
Crescent City, California
Page 2

The District's written response to the material weakness identified in our audit has not been subject to the audit procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

This communication is intended solely for the information and use of management, the Board of Commissioners, and others within the District, and is not intended to be, and should not be, used by anyone other than these specified parties.

Badawi & Associates, CPAs
Berkeley, California
September XX, 2022

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**Crescent City Harbor District
Schedule of Findings and Responses
For the Year Ended June 30, 2021**

FINDINGS – FINANCIAL STATEMENTS AUDIT

2021-001: Restatement of Previously Issued Financial Statements (Material Weakness)

Criteria

The District is responsible for the fair presentation of financial statements in conformity with accounting principles generally accepted in the United States of America.

Condition

During the performance of the audit, we noted the District recorded prior period adjustments to correct several accounting errors.

Cause

The District’s internal controls over financial reporting did not identify the misstatements in a timely manner, resulting in the restatements.

Effect

The District’s previously issued financial statements were not fairly stated in conformity with accounting principles generally accepted in the United States of America.

Recommendation

We recommend that the District enhance its internal control over financial reporting to ensure complete and accurate financial reporting.

Management Response

In November 2021, the Board of Harbor Commissioners established the Financial Reform Ad Hoc Committee to oversee the implementation of corrective actions and ensure public accountability of District finances. Because of significant staff and management turnover in recent years, the District had not performed proper year-end close in the past two years. Under the direction of the Committee, the District performed a comprehensive year-end close for the fiscal year ended June 30, 2021. The District examined line-item account balances to identify and correct accounting errors and material misstatements that resulted in several prior period adjustments. The District is in the process of developing policies and procedures to ensure the timely review and reporting of account balances and financial statements.

**Crescent City Harbor District
Schedule of Findings and Responses
For the Year Ended June 30, 2021**

FINDINGS - FINANCIAL STATEMENTS AUDIT, Continued

2021-002: Bank Reconciliation (Material Weakness)

Criteria

An effective internal control system over cash and investments includes frequent and timely reconciling of account balances to information provided by the bank and custodians.

Condition

During the performance of the audit, we noted that the District was behind in performing the monthly bank reconciliation for the last several years. It is unclear, when the last bank reconciliation was prepared.

Cause

The District was not able to perform the bank reconciliations timely as there was not sufficient procedures in place to ensure completion of the process.

Effect

Errors and fraud can go undetected without frequent and timely bank reconciliation.

Recommendation

We recommend the District develop formal written policies over cash and investments that include the timely reconciling of accounts and include cash and investment accounts reported.

Management Response

In Fiscal Year 2020/2021, the District encountered significant disruptions with the termination of the Director of Finance and lack of staffing with adequate accounting expertise. Moreover, the District endured major issues during the conversion of its marina management and accounting software that consumed extensive resources and inhibited reconciliation efforts. In May 2022, the District upgraded its software to MarinaOffice and QuickBooks Premier Plus. The District has begun performing bank reconciliations for the fiscal year ended June 30, 2022. The District is in the process of connecting bank account and credit card feeds to QuickBooks and is developing policies and procedures to ensure reconciliations are performed in a timely and accurate manner.

**Crescent City Harbor District
Schedule of Findings and Responses
For the Year Ended June 30, 2021**

FINDINGS – FINANCIAL STATEMENTS AUDIT, Continued

2021-003: Unable to verify review (Material Weakness)

Criteria

The District is responsible for maintaining adequate internal controls over its accounting records, account balances, and financial statement disclosures.

Condition

During the performance of the audit, we noted that the District has some internal controls in place, but it was difficult to verify if the internal controls were implemented or not because there was no documentation of the performance of the controls such as signatures, stamps, initials, etc. The internal controls cannot be verified in these areas:

- 1) Review for various reports in the cash receipt process
- 2) Supervisor’s review on timesheets
- 3) Review of invoices
- 4) Independent review of each journal entry
- 5) Employee’s status change documentation (hiring, termination, salary increase, etc.)

Cause

The District does not have sufficient documentation of the internal control procedures performed.

Effect

It is not possible for the District to determine whether internal controls were in place and implemented.

Recommendation

We recommend the District improve the documentation procedures to document the reviews.

Management Response

The District created the Comptroller position in March 2022 to improve oversight of accounting personnel and processes, develop accounting policies and procedures, and monitor internal controls over financial reporting. The District hired a qualified candidate for the Comptroller position in May 2022 and has begun developing standard operating procedures. Deposits are processed by the Office Assistant, reviewed by the Office Manager, and reconciled as part of the closing process. The Office Manager is authorized to record journal entries for payroll and the journal entries are reviewed by the Comptroller during month-end close. The Comptroller is the only authorized individual to record all other journal entries. Documentation supporting journal entries are saved as attachments in QuickBooks and the original documents are maintained in customer and/or vendor files. All invoices are reviewed by the Comptroller and CEO/Harbormaster. Invoices are again reviewed by two Commissioners before the checks are signed. The Board of Harbor Commissioners approve the Warrant List, a check detail

report showing bills paid, at regular meetings. The District is confident that the procedures being implemented will improve the documentation of reviews and internal controls over accounting records, account balances, and financial reporting.

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**Crescent City Harbor District
Schedule of Findings and Responses
For the Year Ended June 30, 2021**

FINDINGS - FINANCIAL STATEMENTS AUDIT, Continued

2021-004: Account reconciliation (Material Weakness)

Criteria

The District is responsible for the fair presentation of financial statements in conformity with accounting principles generally accepted in the United States of America.

Condition

During the performance of the audit, we noted that the District did not reconcile several general ledger accounts. The District is still working on the account reconciliation, and we noticed that some transactions were missing from book.

Cause

The District does not have sufficient procedure to reconcile all general ledger accounts regularly in fiscal year 2021.

Effect

It is possible that the District has additional missing transactions and the account balances are not correct.

Recommendation

We recommend the District implement more procedures to reconcile the general ledger accounts on a regular basis.

Management Response

The District concurs with the auditor's recommendation to implement procedures to reconcile the general ledger accounts on a regular basis. As noted in the preceding responses, the District has undertaken significant measures to ensure the fair presentation of financial statements in conformity with generally accepted accounting principles. The District has implemented month-end and year-end close procedures that include reconciling all general ledger accounts. The District will prepare and present financial statements on at least a quarterly basis to the Board of Harbor Commissioners and the general public. The District is in the process of codifying new standard operating procedures encompassing account reconciliations.

**Crescent City Harbor District
Schedule of Findings and Responses
For the Year Ended June 30, 2021**

FINDINGS - FINANCIAL STATEMENTS AUDIT, Continued

2021-005: OPEB Liability not Reported (Significant Deficiencies)

Criteria

The District is responsible for the fair presentation of financial statements in conformity with accounting principles generally accepted in the United States of America.

Condition

During the performance of the audit, we noted that the District did not report the OPEB related liability on the financial statements, while the District implemented OPEB back in fiscal year 2014.

Cause

The District did not calculate the OPEB liability timely and did not report it on the financial statements.

Effect

The OPEB liability was not reported on the financial statement.

Recommendation

We recommend the District implement sufficient procedures to confirm if there are other liabilities during year-end closing procedures.

Management Response

The District concurs with the auditor's recommendation to implement sufficient procedures to confirm whether other liabilities exist that have not been reported. After two years of turmoil within the finance and accounting department, the District in July 2021 awarded Robert Half management consulting firm a comprehensive contract to perform an organizational and operational assessment of the District's financial operations. The District has implemented the firm's recommended actions to include year-end close procedures and detailed account reviews. The District is validating OPEB related liability for the fiscal year ended June 30, 2022. The District is in the process of converting the list of recommended actions into policies and procedures that maximizes the District's stewardship and transparency of public resources and assets.



4. Unfinished Business

a. Long-term tenants Relocation Update

Public Comment?



4. Unfinished Business

b. Dredge Update

Public Comment?



5. Communications and Reports

a. CEO/ Harbormaster Report

As discussed at the last regular meeting the State Lands Commission had raised the amount of recommended Port Economic Relief Funds in our grant request to \$321,195. I am happy to announce that State Lands voted to award us that money so it is official we will be receiving that money sometime in the next few months.

We have finally filled out the Maintenance Department with a full crew for the winter. Josh has started and is doing a great job. He comes to us with a lot of construction background, and we look forward to him being a part of the team for quite a while.

RV Park clean-up has continued. We have found ourselves an RV angel when it comes to removing the derelict trailers and RVs. Carrie has taken everyone we've asked of her. She and her husband remodel and repurpose them and is going to build one out as a hotdog stand.

The old abalone building has been coming up to snuff through the diligent work of the maintenance department. It was discovered that the purlins were completely rotted out on the northeast corner of the wall. Luckily Rich was able to source some replacement purlins in good shape from a former harbor building and will be able to replace them with his team.



5. Communications and Reports

a. CEO/ Harbormaster Report

11 trees have been removed on the front lawn. Many of the trees were infested with beetles and others had pine pitch canker. Outdoor Solutions will be evaluating the other trees out front for disease or infestation and will prepare quotes for removal.

The damaged piling on the end of Citizens Dock fell over and was removed on the 13th. The piling was purely a fender piling as it was driven no more than 3 ft into the bottom and secured by a single bolt. We have saved the piling for future use as the fiberglass pilings can be \$12,000 or more for each one.

Obsession has been moved to an unrentable space and its slip is now being rented to a new charter fishing boat.

The drug trailer that was illegally parked across from the Purple Cat has finally been removed. This should cut down some of the homeless traffic in the north end of the harbor. There were at least 3 ODs in the trailer and one death.

Saturday September 24th during the Farmers Market but not as part of the market there will be a flu shot clinic held by Safeway Pharmacy in the harbor. They will be providing flu vaccines and covid vaccines free of charge to anyone who wants one.

Public Comment?



5. Communications and Reports

b. Harbor Commissioner Reports

Pursuant to the Brown Act, this item allows the Commissioners to briefly discuss activities engaged in since the previous public meeting.

Commissioner Wes White

Commissioner Brian Stone

Commissioner Gerhard Weber

Commissioner Harry Adams, Secretary

Commissioner Rick Shepherd, President

6. ADJOURNMENT

Adjournment of the Board of Harbor Commissioners will be until the next meeting scheduled for Tuesday, October 4th, 2022, at 2 p.m. PDT. The Crescent City Harbor District complies with the Americans with Disabilities Act. Upon request, this agenda will be made available in appropriate alternative formats to person with disabilities, as required by Section 12132 of the Americans with Disabilities Act of 1990 (42 U.S.C. §12132). Any person with a disability who requires modification in order to participate in a meeting should direct such request to (707) 464-6174 at least 48 hours before the meeting, if possible.

